STATE OF MINNESOTA

DEPARTMENT OF REVENUE

1981

MINNESOTA STATE

INDIVIDUAL INCOME TAX

BULLETIN NO. 58

COMMISSIONER OF REVENUE
ST. PAUL, MINNESOTA

FOREWORD

This bulletin is a summary of the Minnesota Income Tax returns filed in 1982 for the 1981 tax year. The first section contains a summary of filing requirements and an explanation of terms used. These are followed by a summary analysis section and a family income section. The Statistical Appendix contains tables for returns filed in 1982, by size of Minnesota Gross Income, by size of Minnesota Taxable Income, by city and by county.

August 1983

Commissioner of Revenue

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1981 INDIVIDUAL INCOME TAX STATISTICS

Introduction

The individual income tax statistics in this bulletin were tabulated from the 1981 Individual Income Tax Returns filed in 1982.

SUMMARY OF FILING REQUIREMENTS

The income requirements for filing an individual income tax return for 1981 were as follows:

Filing Status	Gross Income
Single	$2,700
Single and 65 or over or blind	4,000
Single and 65 or over and blind	5,100
Married	4,000*
Married and one is 65 or over or blind	5,100*
Married and both are 65 or over or one is 65 or over and one is blind	6,000*
Married and both are blind	6,000*
Married and both are 65 or over and one is blind or one is 65 or over and both are blind	6,800*
Married and both are 65 or over and both are blind	7,600*

* Combined Gross Income

Every individual whose tax liability exceeded allowable credits regardless of income was required to file a return. If an individual's gross income was less than the appropriate amount listed above and the employer withheld taxes, the individual could file a Minnesota individual income tax return to get a refund of those taxes.

EXPLANATION OF TERMS

I. Taxable and No-Tax Returns

The distinction between taxable and no-tax returns was based on whether or not a tax liability, as defined below, was reported on the return. On a no-tax return, a taxable income may have been reported, but the personal and dependent credits, the credit for income taxes paid to other states, the feedlot pollution control equipment credit, the political contribution credit and the low income credit reduced the liability to zero.

II. Filing Status

There were four filing statuses for individuals who filed 1980 individual income tax returns. These were as follows:

Single
Married, filing joint return (includes Married, filing separately, spouse does not file)
Married, filing separately on the combined return
Married, filing separate returns

On 1981 returns, married couples had the option of filing either jointly or separately regardless of whether they filed jointly or separately for federal income tax purposes. Married couples in which each spouse had an income usually filed separately because the couple's tax liability is lower if the tax rates are applied to the income of each spouse separately than if the tax rates are applied to the combined income of husband and wife. The same tax rate schedule applied to all types of filers. Married couples who filed separately could choose to file separately on the combined return or on separate returns.

On all tables in this bulletin except those in the Family Income Section, each spouse of a married couple which filed separately is counted separately, as an individual filer. In the Statistical Appendix each joint return is counted as one filer, married persons who filed separately on the combined return are counted as two filers, married persons who filed separately on two returns are counted as two filers, and each single person is counted as one filer. Only in the Family Income Section are married couples which filed separately treated as a single family unit. (See explanation on page 17).

III. Income and Deductions

A. Federal Adjusted Gross Income

In order to compute his Minnesota income tax liability, the taxpayer first entered on Line 1 of his Minnesota income tax return the federal adjusted gross income reported on Line 31 of the 1981 Federal Form 1040 or on Line 10 of the 1981 Short Form 1040A. If a married couple filed a joint federal return but they filed separately for Minnesota income tax purposes, each spouse reported what his federal adjusted gross income would have been had each filed separate federal returns.

B. Minnesota Gross Income

Certain modifications were required to be made to federal adjusted gross income in determining Minnesota gross income. These modifications do not apply to all taxpayers. Some of the required modifications are listed below.

1) Additions to federal adjusted gross income

The largest aggregate addition to federal adjusted gross income was the federal tax refund received in 1981. Tax year 1981 was a transition year for switching the treatment of the federal tax deduction from cash to accrual basis. In 1981 and previous years the federal tax withheld or paid during the corresponding tax year was allowed as a deduction in determining Minnesota adjusted gross income. The refunds of federal taxes were reported as income to the extent that the deduction of federal income taxes resulted in a reduction of Minnesota income taxes paid in a previous year. In 1981, the last tax year which will require that federal income tax refunds be added to taxpayers' federal adjusted gross incomes to determine Minnesota gross income, a total of $729,092,247 was added. Other additions to federal adjusted gross income amounted to $530,946,802. Generally these additions were expense, loss or exempt income items which were subtracted from gross income for federal income tax purposes but which were required to be included

in gross income for state income tax purposes. These additions were made only by those taxpayers who subtracted these items from their gross income in determining their federal adjusted gross income for federal income tax purposes. The items included: moving expenses, if the taxpayer moved out of Minnesota; employee business expenses incurred while a resident of another state or incurred in connection with income not taxable by Minnesota; farm losses which exceed the state limit on farm loss deductions; losses sustained on property or businesses located outside Minnesota; estate or trust losses sustained outside the state; and interest on bonds of another state or governmental unit of another state if the interest is exempt from federal taxation. Certain other expenses and losses were also required to be added to federal adjusted gross income in determining Minnesota gross income.

2) Subtractions from federal adjusted gross income

Certain income items which were taxable for federal income tax purposes and were included in federal adjusted gross income were exempt from the Minnesota income tax and were subtracted from federal adjusted gross income to determine Minnesota gross income. The total amount of these subtractions in 1981 was $2,637,369,151. Some of the items subtracted were: state income tax refunds if included in federal adjusted gross income; certain portions of military pay; interest on United States bonds which is exempted from state taxation by federal law; certain amounts of retirement pay; income and gains from property located outside Minnesota; losses sustained on property within Minnesota which have not already been subtracted from gross income in determining federal adjusted gross income; and gains of trusts or estates on property located outside Minnesota. Certain other income items may also be subtracted from federal adjusted gross income in determining Minnesota gross income.

For a more complete explanation of the additions and subtractions made in determining Minnesota gross income, see Pages 5 and 6 of the 1981 Individual Income Tax Forms and Instructions located at the end of this bulletin.

C. Federal Income Tax Deduction

In this transition year from cash to accrual basis treatment of the federal tax deduction, a taxpayer was allowed to deduct from his Minnesota gross income the total amount of federal income tax paid during the taxable year, but he could not deduct any federal income tax on income that was not taxed by the State of Minnesota. If a taxpayer had more than one employer and more than $1,975.05 in F.I.C.A. tax was withheld, he deducted the excess over $1,975.05. If husband and wife filed separately on separate returns, the federal income tax was deducted from the income of the person who actually paid the tax. If husband and wife filed separately on a combined return, the federal income tax was deducted by each spouse in proportion to his federal adjusted gross income. The federal income tax was deducted from Minnesota gross income to arrive at Minnesota adjusted gross income.

D. Minnesota Adjusted Gross Income

Minnesota adjusted gross income is equal to Minnesota gross income minus the federal tax deduction. Minnesota adjusted gross income is the basis for determining the standard deduction.

E. Personal Deductions

Taxpayers had the option of taking the standard deduction or of itemizing personal deductions - with the exception that in the case of married couples filing separately both spouses had to take the same type of deduction. One spouse could not itemize deductions while the other spouse took the standard deduction. The standard deduction was equal to 10% of Minnesota adjusted gross income, with a maximum of $2,206 for a person with a Minnesota adjusted gross income of $22,060 or more. This was the first year that the standard deduction ceiling was indexed so it was raised from the 1980 ceiling of $2,000. Both spouses of a married couple filing separately were allowed to take a standard deduction of up to $2,206. Taxpayers who chose to itemize deductions were allowed to deduct unreimbursed medical and dental expenses, taxes including Minnesota real estate taxes, car licenses, gasoline tax, sales tax and federal telephone tax, interest paid, contributions, casualty or theft losses, union dues and tax return preparation fees. Married couples filing separately on the combined return were permitted to apportion itemized deductions between the spouses in such a manner as to minimize the combined tax liability of the couple. For married couples filing separate returns, each spouse was allowed to deduct only those expenses actually paid by that spouse with the exception that deductible expenses paid from joint funds were allowed to be apportioned between the spouses.

F. Taxable Income

Personal deductions-either standard or itemized-were subtracted from Minnesota adjusted gross income to arrive at taxable income. If taxable income was less than $40,000, the gross tax was determined by use of a look-up table provided in the instructions. That table included the rate schedule treatment as well as the impact of first multiplying taxable income by an adjustment factor of 1.004. That "taxable net income adjustment factor" is a mathematical correction which reduces the effect of the unindexed federal tax deduction on Minnesota's indexed income tax system for tax year 1981 and thereafter. If taxable income was $40,000 or over, the taxpayer was required to follow separate instructions to use the factor and the rate calculations to arrive at gross tax.

IV. Tax Liability

In 1979 for the first time, the tax brackets were indexed by 85% of the Minneapolis - St. Paul All Consumer Price Index (11.9%). In 1980 the tax brackets were indexed by 85% of a 10.2 Consumer Price Index, and the 17% bracket was dropped. In 1981 a mid-year tax law change required that the index rate be an average of the two sets of laws in effect during the year. The index was 9.2%, an average of 85% of a 14.6% Consumer Price Index increase (12.4%) and the Department of Revenue estimate of the growth in Average Minnesota Gross Income (6.0%).

The rates of the individual income tax for taxable year 1981 were as follows:

Taxable Income			Rate of Tax
$	1	- 654	1.6%
	655	- 1,308	2.2
	1,309	- 2,614	3.5
	2,615	- 3,920	5.8
	3,921	- 5,226	7.3
	5,227	- 6,532	8.8
	6,533	- 9,144	10.2
	9,145	- 11,756	11.5
	11,757	- 16,327	12.8
	16,328	- 26,121	14.0
	26,122	- 35,915	15.0
$	35,916	And Over	16.0

The gross tax is calculated by applying the above tax rates to the taxpayer's adjusted taxable income. After the gross tax was calculated, the non-refundable credits (personal and dependent credits, credit for income tax paid to other states, pollution control equipment credit, political contributions credit, homemaker credit, and the residential energy credit were subtracted to arrive at the tax liability as shown in the statistical tables. If the taxpayer qualified for the low income alternative tax, that tax replaced the calculated tax liability and is shown in the statistical tables.

It should be noted that the tax liability in the Statistical Appendix for each married person who filed separately on the combined return is an approximate amount because of the manner in which the net tax was reported on the return. After the gross tax was determined for each spouse, the gross tax amounts were combined, and the combined nonrefundable credits for both spouses were subtracted from the combined gross tax to arrive at a combined net tax liability for the couple. Since the data in the Statistical Appendix is tabulated by individual filer rather than by married couple, it was necessary to apportion the nonrefundable credits between the spouses in order to derive a net tax liability amount for each individual. An arbitrary assignment of the nonrefundable credits was made in the computer program which generated the statistical reports. The credits were applied against the tax of the spouse with the higher gross tax, with any excess being applied to the other spouse's liability.

V. Credits

A. Nonrefundable Credits - Nonrefundable credits are credits against the gross tax liability which can only reduce a taxpayer's liability to zero- if these credits exceed the tax liability, the excess credits cannot be refunded to the taxpayer.

1) Personal and Dependent Credits

The State of Minnesota allowed a nonrefundable personal credit against the tax rather than a personal exemption against taxable income as on the federal income tax return. In 1981, a credit of $66 was allowed for the taxpayer, his spouse and each of his depen-

dents. Additional credits of $66 each were allowed for every taxpayer, spouse or dependent who was 65 or over, blind, deaf and/or quadriplegic. The $66 credit is the result of the first year of indexing the personal credits. The index rate (10.3%) is an average of 100% of the Consumer Price Index (14.6%) and the average growth in Average Minnesota Gross Income (6.0%).

Part-year residents were not required to apportion the personal credits.

Nonresidents were allowed to claim only that proportion of their personal and dependent credits determined by dividing their gross income from Minnesota by their gross income from all sources. Nonresidents were allowed at least $5 in personal and dependent credits.

In the tabulation of data by individual filer for married persons filing separately on the combined return, the total amount of personal and dependent credits was assigned to the spouse with the higher gross tax, with any excess being assigned to the other spouse.

2) Credit for Income Tax Paid to Other States

A nonrefundable credit was allowed to Minnesota residents for income taxes paid to other states or Canadian provinces on income from wages or professional services, excluding the states of Arizona, California, Indiana, Maryland, Michigan, New Mexico, Virginia and West Virginia.

The credit was determined by computing the percentage that the gross income earned in another state bears to Minnesota gross income. This percentage was multiplied by the Minnesota gross tax minus personal credits to arrive at the credit for income tax paid to other states. The credit could not exceed the amount of tax actually paid to the other state and could not reduce the Minnesota income tax to less than it would have been if the income earned in the other state(s) had not been used in computing Minnesota taxable income.

A credit against the Minnesota income tax was also allowed to residents of Arizona, California, Indiana, Maryland, Michigan, New Mexico, Virginia and West Virginia for the income taxes paid in these other states on income from wages earned in Minnesota. The credit was determined by computing the percentage that wage income earned in Minnesota bears to total income from all sources. This percentage was multiplied by the tax liability due in the taxpayer's state of residence to arrive at the credit allowable for income tax paid to other states.

The total amount of credit claimed on 8,535 returns for 1981 was $3,074,662. This item is not shown separately on the tables in the Statistical Appendix.

Minnesota's reciprocity agreements with Wisconsin and North Dakota provide that compensation received by residents of these states for the performance of services within Minnesota is exclud-

ed from Minnesota gross income to the extent that the compensation is subject to income tax in the state of residence. Wisconsin and North Dakota allow a similar exclusion of compensation received by Minnesota residents in those states.

3) Feedlot Pollution Control Equipment Credit

Beginning January 1, 1971, a credit of 10 percent of the cost of pollution control equipment was allowed to feedlot operators to control pollution. In 1981, 1,568 claimed a total feedlot pollution control equipment credit of $1,210,371. This item is not shown separately on the tables.

4) Political Contribution Credit

Beginning with the 1974 return an individual could claim a nonrefundable credit against the tax for political contributions in lieu of claiming the amount as an itemized deduction. This credit could be claimed only for contributions paid to a political candidate seeking nomination or election to a federal or statewide office, a Minnesota legislative office, or a Minnesota Supreme Court or district court judicial office or paid to a political party which has candidates seeking these same offices. The state candidate also must have signed an agreement with the Minnesota Board of Ethical Practices to limit campaign spending. The credit is equal to 50% of the contribution, with a maximum credit of $50. The maximum credit is $100 for a married couple filing a combined or joint return. For married persons filing separately on the combined return, the total amount of political contributions credit was assigned to the person with the higher gross tax for presentation in this report.

5) Homemaker Credit

Beginning with the 1978 return, families in which one unemployed parent stayed home to care for a child 12 years old or younger could claim a credit of $50. The federal adjusted gross income of the family must have been $25,000 or less to qualify for this credit. In 1981, 52,686 returns claimed a total homemaker credit of $2,638,150.

6) Residential Energy Credit

Beginning with the 1979 return, a residential energy credit of 20% was allowed for the first $10,000 of expenditures for renewable energy resources on a building in Minnesota containing six or fewer dwelling units. In 1981, 4,595 taxpayers claimed $2,292,030 for this credit.

B. Low Income Alternative Tax - Beginning with the 1975 return, a nonrefundable credit was allowed to taxpayers with low incomes to eliminate all or part of their tax liability. An alternative tax was computed by taking 15% of the excess of total household income over the following exclusion levels:

Number in Household	Income Exclusion
1	$ 5,800
2	7,400
3	8,800
4	10,000
5	10,500
6 or more	11,000

Before tax year 1980, this alternative tax was compared to the regularly computed tax (minus other non-refundable credits), and the amount by which the regular tax exceeded the alternative tax was called the low income "credit"; that credit was then subtracted as a non-refundable credit. In tax year 1980, however, the format was changed. Now the low income credit is shown on the return as the alternative tax it has always been. In order to make the bulletin statistics comparable from year to year, we will continue to show the low income alternative tax as a credit.

The aggregate low income credit amounts reported on the tables in this bulletin include the total amount of the "credits" allowed both for taxpayers whose tax liability was completely forgiven and for taxpayers whose liability was reduced by application of the low income credit. On those tables in which the data is presented by individual filer, the low income credit taken by a married couple filing separately was assigned to the husband's record.

The low income credit could be claimed only by one spouse of a married couple filing separately. Anyone who was a dependent of another taxpayer could not claim the credit. Dependent was defined as a person receiving more than half of his total support from another taxpayer.

The total household income used in computing the low income credit included: federal adjusted gross income with certain additions, and all nontaxable income including the 50% of net long term capital gains which was excluded from federal adjusted gross income, exempt interest income, dividend exclusions, cash public assistance and relief, all pensions and annuities, social security benefits, workers' compensation, unemployment benefits, nontaxable strike benefits and "loss of time" insurance benefits. For married couples, the income of both spouses from these sources must be added together in determining total household income.

C. Refundable Credits - Refundable credits are credits against the net tax liability remaining after the nonrefundable credits have been subtracted from the gross tax. If the refundable credits exceed the net tax liability, the excess amount of credit is refunded to the taxpayer.

1) Property Tax Refund

A separate statistical report, 1981 Property Tax Relief for Minnesotans, containing detailed information on the property tax refund and the people who claimed it will be available from the Department of Revenue Research Office.

For 1981, a renter, a disabled person or a homeowner age 65 or over was allowed to take the full amount of their property tax refund as a credit against their individual income tax liability or receive the full amount as a refund. The Form M-1PR was filed with the individual income tax return if a credit was being claimed or was filed before August 31, 1982, if the full amount was to be refunded.

Homeowners under the age of 65 and not disabled were not permitted to use the amount of their property tax refund as a credit on their income tax. The property tax refund was refunded as a direct cash refund.

For 1981, 308,795 renters under age 65 claimed a total property tax refund of $84,975,487; 240,270 senior citizens and disabled persons claimed a property tax refund of $55,739,633; and 162,751 homeowners under age 65 claimed a property tax refund of $28,885,961. Also, for tax year 1981 additional targeted property tax relief was allowed for those homeowners whose property tax increased more than 20% over the previous year. The targeted relief was calculated to be 75% of the amount of tax over the 20% increase up to a $200 additional refund. In tax year 1981, 97,133 homeowners under age 65 claimed $8,085,037 in targeted refunds, and 52,448 senior citizens and disabled homeowners claimed $3,346,972 in targeted property tax relief. Of the above amounts, 274,542 renters claimed $78,663,926 and 38,015 senior citizens claimed $8,046,903 in refunds on their 1981 individual income tax returns. The rest of the property tax refunds were remitted directly to the taxpayer.

2) Exempt Agricultural Electricity Credit

Beginning in 1969, a refundable credit against the income tax was allowed to a person who paid Minnesota sales tax on the purchase of electricity used or consumed in agricultural production. For 1981, a total credit of $586,908 was claimed on 10,540 returns. This item is not shown separately on the tables in the Statistical Appendix.

3) Minnesota Child and Dependent Care Credit

Beginning in 1977, a credit equal to 50 percent of the amount claimed on the federal form 1040 for child and dependent care expenses could be claimed on the Minnesota individual income tax return. For tax year 1981 the credit was changed to allow a credit for 100% of the similar federal credit with certain income restrictions. If a filer had only one dependent, no credit was allowed if the person's income was $23,000 or more; the maximum credit was $400. If a filer had two or more dependents, no credit was allowed if the person's income was $31,000 or more; the maximum credit was $800. In both cases, the maximum credit was reduced by $.05 for each dollar the person's income was over $15,000.

To be eligible for the credit, a married couple had to file a combined return and the income limitations applied to the combined income of the couple. In 1981, 23,027 taxpayers claimed

$4,151,533 of this credit. This item is not shown separately on the tables in the Statistical Appendix.

4) Gasoline and Special Fuel Tax Refund

Beginning in 1980, a credit equal to the amount paid by the taxpayer as Minnesota excise tax on gasoline or special fuels used for any purpose other than in a motor vehicle used on the highway or in a snowmobile was allowed on the M-1 return. Formerly, this credit was allowed, but taxpayers were required to apply for the credit directly from the Petroleum Division. For tax year 1981, 129,984 taxpayers claimed $14,680,410 in refundable credits for gasoline and special fuels used in boats, some farm vehicles and miscellaneous motors.

VI. Number of Dependents

The number of dependents shown on the tables in the Statistical Appendix does not include the taxpayer and his spouse. Dependent was defined as an individual who received more than half of his support from the taxpayer during the year.

The taxpayer was asked to enter the number of his dependents in a block on the return. The inconsistency from year to year in taxpayers' completing the box and in the procedure to correct taxpayer errors is largely responsible for the change in the number of dependents from year to year. For 1970, each return was edited before data entry and the dependents listed were counted and coded manually. For 1971 to 1973 the procedures resulted in an incomplete count of dependents.

For returns from 1974 through 1977, the number of dependents was determined by a formula method using the amount of dollars claimed as personal and dependent credits. The results of this computer method appear to be quite accurate. For 1978 returns, the number of dependents were taken from the numbers reported by the taxpayers. For returns from 1979 on, the formula method was used again because the credit did not vary with usage as in 1978.

VII. $2 Checkoff

Beginning with the 1974 return, an individual whose tax liability was at least two dollars could designate that two dollars of his tax be paid into the state elections campaign fund. In the case of a joint return on which husband and wife had a combined tax liability of at least four dollars, each spouse could designate two dollars to the fund. The dollars could be designated either for the state election campaign fund's general account or for a specified political party. For tax year 1980 the dollar contribution was doubled.

VIII. Nongame Wildlife Checkoff

Beginning with the 1980 return, an individual could choose to reduce his refund or increase the balance due on his individual income tax return to donate one dollar or more to protect Minnesota's nongame wildlife.

IX. Location of Residence

On the 1981 return, the taxpayer was asked to report his county and city of residence separately from his mailing address. Mailing address is not always a reliable indication of where people live, since the post office through which an individual receives his mail may be located in a community other than the one in which he lives. For example, if a person lives in a township, the name of the township is usually not the same as the mailing address.

NOTE: Detail may not add to total due to rounding and to the elimination of data in cells containing three or fewer returns so that information that could possibly identify an individual was not disclosed. Where possible, groups were combined to prevent disclosure.

TABLE A

INDIVIDUAL INCOME TAX
RATES, CREDITS, AND FILING REQUIREMENTS
SINCE 1933

Calendar Year	Normal Rates		Surtax	Filing Requirements		Personal Exemptions		
	Lowest	Highest		Married	Single	Married	Single	Dependent
1933-1936	1%	5%	-	$5,000	$5,000	$2,000	$1,200	$250
						Personal Credits		
						Married	Single	Dependent
1937-1942	1	10	-	5,000	5,000	$30	$10	$5
1943-1948	1	10	-	2,000	1,000	30	10	10
1949-1954*	1	10	5% before credits	2,000	1,000	30	10	10
1955-1956*	1	10	5% before credits 5% after credits	2,000	1,000	30	10	10
1957-1958	1	10	10% after credits	2,000	1,000	30	10	10
1959-1960	1	10.5	10% after credits	1,500	750	30	10	14
1961-1964	1**	10.5	15% after credits	1,500	750	30	10	15
1965-1970	1.5**	12	-	1,500	750	38	19	19
1971	1.55	13.5	-	1,800	1,000	40	20	20
1972-1977	1.6	15	-	1,800	1,000	42	21	21
1978	1.6	17	-	2,700	1,700	80	40	40
1979	1.6	17	-	3,400	2,300	110	55	55
1980	1.6	16	-	3,700	2,500	120	60	60
1981	1.6	16	-	4,000	2,700	132	66	66
1982	1.6	16	-	4,100	2,700	134	67	67

* From 1949-1956 there was an annual filing fee of $5.00.

** 1961 and 1962 - Minimum tax was computed by a special step based on 1% of adjusted gross income as defined by the 1961 Legislature.

1963, 1964, 1965, and 1966 - Minimum tax computation base was revised from adjusted gross income to gross income by the 1963 Legislature.

SUMMARY ANALYSIS

Of the 2,328,708 persons who filed 1981 Minnesota Individual Income Tax Returns, 63.2% were married and 36.8% were single. The 1,471,746 married persons represented 869,913 couples. For 69% of the married couples, each spouse had an income and filed separately. Although joint returns in some cases may have represented the incomes of two people, generally married persons filed separately if each had an income because it would result in a lower state tax liability. The breakdown by type of filer and comparison with returns from previous years is presented below:

NUMBER OF FILERS BY FILING STATUS
(% Change from Previous Year)

Filing Status	1977	1978	1979	1980	1981	For 1981 % of Total Filers
Married-Joint Return	224,173 (-23.2)	269,652 (20.3)	268,791 (-.3)	258,916 (-3.8)	268,080 (3.5)	11.5
Married-Combined Returns	1,252,982 (13.4)	1,204,546 (-3.9)	1,211,266 (5.6)	1,229,104 (1.5)	1,202,912 (-2.1)	51.7
Married-Separate Returns	25,701 (7.5)	18,132 (-29.5)	23,685 (30.6)	22,340 (-5.7)	754 (-96.62)	0.0
Total-Married	1,502,856 (5.7)	1,492,330 (-0.7)	1,503,742 (7.6)	1,510,360 (.4)	1,471,746 (-2.6)	63.2
Single Filers	773,541 (6.4)	831,923 (7.5)	863,477 (3.8)	847,429 (-1.9)	856,962 (1.1)	36.8
Total Filers	2,276,397 (6.0)	2,324,253 (2.1)	2,367,219 (1.8)	2,357,789 (-.4)	2,328,708 (-1.2)	100.0

The average gross income per filer increased from $12,552 in 1980 to $13,611 in 1981. A tax liability was reported on 80% of all returns filed, and the average gross income of these filers was $16,207 compared to $15,026 the previous year. There is a considerable difference in average income among the various types of filers. A comparison of average incomes for the last four years is presented below:

AVERAGE MINNESOTA GROSS INCOME
(% Change from Previous Year)

Filing Status	1977	1978	1979	1980	1981
Married-Joint Return	$13,076 (0.6)	$15,315 (17.1)	$16,042 (4.7)	$16,912 (5.4)	$18,876 (11.6)
Married-Combined Return	10,263 (4.0)	11,697 (14.0)	12,956 (10.8)	14,107 (8.9)	15,006 (6.4)
Married-Separate Returns	8,232 (2.3)	9,418 (14.4)	9,788 (3.9)	10,714 (9.5)	10,430 (-2.7)
Total-Married	10,648 (1.6)	12,323 (15.7)	13,458 (9.2)	14,538 (8.0)	15,709 (8.1)
Single Filers	6,409 (7.2)	7,237 (12.9)	7,986 (10.3)	9,014 (12.9)	10,009 (11.0)
All Filers	$ 9,207 (2.8)	$10,502 (14.1)	$11,462 (9.1)	12,552 (9.5)	13,611 (8.4)

Single filers had an average income of $10,009 which was 64% of the $15,709 average of all married filers. The total number of single filers who are dependents of other taxpayers is not known. Therefore, the extent to which the average income of single filers is weighted by the income of students who work part time or only during the summer is not known.

The proportion of itemizing taxpayers increased slightly over 1980 while the standard deduction filers decreased slightly. 62.3% of all filers itemized their deductions, but the proportion 29.0% was much lower for single people.

In aggregate, taxable income increased by 8.6% over the previous year. Overall, 67.4% of Minnesota gross income was taxable, with 14.8% deducted for federal income tax paid and 18.1% deducted as personal deductions. Generally, the ratio of taxable income to gross income decreased as income increased, due primarily to the deduction of the federal income tax.

The following table contains the distribution of taxable income into the taxable income brackets, to show the amount of income that was taxed at each rate according to the graduated rate schedule. For example, the first $654 of each filer's income is in the "$1 - $654" category.

DISTRIBUTED TAXABLE INCOME OF TAXABLE RETURNS

Taxable Income Bracket	Tax Rate	Taxable Income	% of Total
$ 1 - 654	1.6%	$ 1,454,854,260	6.8%
655 - 1,308	2.2	1,395,531,481	6.5
1,309 - 2,614	3.5	2,579,937,628	12.1
2,615 - 3,920	5.8	2,278,088,335	10.7
3,921 - 5,226	7.3	1,998,145,273	9.3
5,227 - 6,532	8.8	1,764,143,583	8.3
6,533 - 9,144	10.2	2,906,335,455	13.6
9,145 - 11,756	11.5	2,114,947,904	9.9
11,757 - 16,327	12.8	2,206,449,601	10.3
16,328 - 26,121	14.0	1,618,544,093	7.6
26,122 - 35,915	15.0	441,299,454	2.1
$35,916 And Over	16.0	612,119,537	2.8
TOTAL		$21,370,396,604	100.0%

The total tax liability on 1981 Minnesota Individual Income Tax returns filed in 1982 was $1,530,679,432, an increase of only 8.3% over the previous year. In comparison to the 17% increase in 1978, this increase is so small because of smaller increases in taxable income each year and because indexing slowed the shifts of taxable income into higher brackets. The number of filers who incurred a tax liability decreased by 8,661 compared to 1980, due to a small increase in the personal credit and other law changes.

The average tax liability on taxable returns increased by 8.8% from $758 on 1980 returns to $825 on 1981 returns.

The average income per filer in the seven-county metropolitan area was 35.6% higher than the average income of the 80 outstate counties - $15,734 compared to $11,607. Washington County once again had the highest average income per filer. The average income of $16,406 for Washington County was 19% higher than the average of $13,794 for all counties. Olmsted, Lake, and St. Louis counties joined the seven metropolitan area counties at the top of the list of counties with the highest average income. The lowest average income per filer was in Lincoln County where the average was only $8,511.

County	Average Income	Number of Filers
Washington	$16,406	61,675
Hennepin	16,123	596,647
Dakota	16,084	114,818
Lake	15,286	6,017
Ramsey	15,136	272,385
Anoka	14,925	106,582
Olmsted	14,486	57,103
Scott	14,429	24,484
Carver	14,132	20,618
St. Louis	13,806	109,726

FAMILY INCOME

The information presented on the tables in this section of the bulletin differs from that in the Statistical Appendix in the way that the returns of the married people who filed on a combined return were handled. In the Statistical Appendix each individual filer is treated as a separate unit, and the data are distributed by the size of each filer's income. In the Family Income Section a married couple which filed on one return is treated as a single family unit, and the data are distributed by the size of the couple's combined income.

Because of the distribution of taxpayer data by combined or family income, the totals for various data items may differ when compared to the corresponding totals in the Statistical Appendix. For example, the federal adjusted gross income for all filers in the Statistical Appendix is $33,058,119,127 while the corresponding figure in the Family Income Section is $33,052,540,061. The reason for the difference is that married couples who filed on a combined return, where one of the spouses had a loss, were treated differently in the two sections. In the Statistical Appendix the negative income was treated as a zero while in the Family Income Section the loss was subtracted from the other spouse's income when the two incomes were combined before distribution by size of income.

In a departure from the content of past bulletins, married people filing separately on separate returns were treated differently for these family income tables starting for tax year 1980. Previously those filers were distributed in the same proportions as the distribution for those married filers on a combined return. This year, to facilitate generation of the tables, the separate filers were distributed the same way as they are in the Statistical Appendix - by separate income. This manner of distribution does not reflect the fact that 754 taxpayers filing separately represent only 377 "couples" nor that their combined "family income" is not strictly distributed by couple; any exact distribution by couple for these filers would be too costly. Because this filer type makes up such a small percentage of the total number of filers, it was assumed that their impact on any change in the distribution from year to year would be slight. Therefore, in the future these Family Income tables will be organized, for all practical purposes, by return.

The data for married couples who filed jointly and for single persons were treated the same in both sections. If a husband and wife each had an income they usually filed on a combined return, so that a joint return normally represented one income.

Information from the no-tax returns has been included in the following tables and has been distributed by size of Minnesota gross income, along with the taxable returns.

TABLE B

NUMBER OF TAXPAYING UNITS

MINNESOTA GROSS INCOME	MARRIED PERSONS NUMBER	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS NUMBER	SINGLE PERSONS % OF TOTAL	ALL FILERS NUMBER	ALL FILERS % OF TOTAL
$ 1 - $ 999	26,951	3.10%	50,963	5.95%	77,914	4.51%
1,000 - 1,999	9,285	1.07	63,414	7.40	72,699	4.21
2,000 - 2,999	11,128	1.28	72,876	8.50	84,004	4.86
3,000 - 3,999	12,993	1.49	69,865	8.15	82,858	4.80
4,000 - 4,999	15,258	1.75	60,486	7.06	75,744	4.39
5,000 - 5,999	16,957	1.95	50,010	5.84	66,967	3.88
6,000 - 6,999	17,555	2.02	42,726	4.99	60,281	3.49
7,000 - 7,999	17,749	2.04	38,243	4.46	55,992	3.24
8,000 - 8,999	17,584	2.02	35,538	4.15	53,122	3.08
9,000 - 9,999	17,285	1.99	34,340	4.01	51,625	2.99
10,000 - 10,999	17,225	1.98	34,079	3.98	51,304	2.97
11,000 - 11,999	17,072	1.96	32,980	3.85	50,052	2.90
12,000 - 12,999	17,272	1.98	30,131	3.52	47,403	2.74
13,000 - 13,999	17,318	1.99	27,248	3.18	44,566	2.58
14,000 - 14,999	17,797	2.04	24,457	2.85	42,254	2.45
15,000 - 19,999	97,968	11.26	90,451	10.55	188,419	10.91
20,000 - 29,999	223,607	25.69	74,363	8.68	297,970	17.25
30,000 - 39,999	164,871	18.94	16,347	1.91	181,218	10.49
40,000 - 49,999	72,131	8.29	4,075	.48	76,206	4.41
50,000 - 99,999	52,494	6.03	3,525	.41	56,019	3.24
$100,000 AND OVER	9,790	1.12	845	.10	10,635	.62
TOTAL ALL RETURNS	870,290	100.00	856,962	100.00	1,727,252	100.00

TABLE C

FEDERAL ADJUSTED GROSS INCOME

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 1 - $ 999	$186,406,324	0.77%	$178,627,908	1.99%	$365,034,232	1.10%
1,000 - 1,999	$80,412,288	.33	$144,077,249	1.60	$224,489,537	.68
2,000 - 2,999	$93,777,757	.39	$229,881,240	2.56	$323,658,997	.98
3,000 - 3,999	$115,507,999	.48	$283,487,411	3.15	$398,995,410	1.21
4,000 - 4,999	$128,297,186	.53	$304,965,556	3.39	$433,262,742	1.31
5,000 - 5,999	$152,789,549	.64	$299,151,769	3.33	$451,941,318	1.37
6,000 - 6,999	$165,053,364	.69	$298,206,540	3.31	$463,259,904	1.40
7,000 - 7,999	$178,832,601	.74	$302,242,318	3.36	$481,074,919	1.46
8,000 - 8,999	$193,807,060	.81	$315,088,048	3.50	$508,975,108	1.54
9,000 - 9,999	$202,548,656	.84	$335,596,941	3.73	$538,145,597	1.63
10,000 - 10,999	$213,944,604	.89	$362,758,599	4.03	$576,703,201	1.74
11,000 - 11,999	$227,667,233	.95	$383,019,930	4.26	$610,687,163	1.85
12,000 - 12,999	$244,632,062	1.02	$379,893,178	4.22	$624,525,240	1.89
13,000 - 13,999	$257,413,937	1.07	$369,106,572	4.10	$626,520,509	1.90
14,000 - 14,999	$278,392,538	1.16	$355,225,445	3.95	$633,617,983	1.92
15,000 - 19,999	$1,794,808,736	7.46	$1,564,260,473	17.39	$3,359,069,209	10.16
20,000 - 29,999	$5,658,029,316	23.52	$1,768,861,412	19.66	$7,426,890,728	22.47
30,000 - 39,999	$5,692,118,369	23.66	$547,752,456	6.09	$6,239,870,825	18.88
40,000 - 49,999	$3,193,273,088	13.27	$181,279,552	2.02	$3,374,552,640	10.21
50,000 - 99,999	$3,352,652,643	13.94	$231,606,463	2.57	$3,584,259,106	10.84
$100,000 AND OVER	$1,445,283,324	6.84	$161,222,349	1.79	$1,807,005,693	5.47
TOTAL ALL RETURNS	$24,056,228,634	100.00	$8,996,311,427	100.00	$33,052,540,061	100.00

1981 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE D

MINNESOTA GROSS INCOME

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 1 - $ 999	$3,789,594	.02%	$21,192,813	.25%	$24,982,407	.08%
1,000 - 1,999	$14,064,265	.06	$96,318,475	1.12	$110,382,740	.35
2,000 - 2,999	$27,990,902	.12	$182,273,648	2.12	$210,264,550	.66
3,000 - 3,999	$45,634,367	.20	$243,627,093	2.84	$289,261,460	.91
4,000 - 4,999	$68,840,985	.30	$271,137,386	3.16	$339,978,371	1.07
5,000 - 5,999	$93,354,392	.40	$274,250,959	3.20	$367,605,351	1.16
6,000 - 6,999	$114,063,065	.49	$277,235,384	3.23	$391,298,449	1.23
7,000 - 7,999	$133,076,709	.58	$286,471,090	3.34	$419,547,799	1.32
8,000 - 8,999	$149,463,219	.65	$301,892,868	3.52	$451,356,087	1.42
9,000 - 9,999	$164,212,176	.71	$326,205,670	3.80	$490,417,846	1.55
10,000 - 10,999	$180,827,039	.78	$357,782,810	4.17	$538,609,849	1.70
11,000 - 11,999	$196,365,773	.85	$379,063,032	4.42	$575,408,805	1.82
12,000 - 12,999	$215,942,817	.93	$376,372,470	4.39	$592,315,287	1.87
13,000 - 13,999	$233,821,588	1.01	$367,583,964	4.29	$601,405,552	1.90
14,000 - 14,999	$258,136,865	1.12	$354,439,422	4.13	$612,576,287	1.93
15,000 - 19,999	$1,720,734,862	7.44	$1,562,314,697	18.21	$3,283,049,559	10.36
20,000 - 29,999	$5,596,240,744	24.21	$1,777,031,040	20.72	$7,373,271,784	23.26
30,000 - 39,999	$5,683,119,685	24.59	$551,645,154	6.43	$6,234,764,839	19.67
40,000 - 49,999	$3,187,101,450	13.79	$179,916,304	2.10	$3,367,017,754	10.62
50,000 - 99,999	$3,342,912,314	14.46	$227,614,002	2.65	$3,570,526,316	11.27
$100,000 AND OVER	$1,686,067,351	7.29	$163,380,452	1.90	$1,849,447,803	5.84
TOTAL ALL RETURNS	$23,115,740,162	100.00	$8,577,748,733	100.00	$31,693,488,895	100.00

TABLE E

FEDERAL INCOME TAX DEDUCTIONS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 1 - $ 999	$5,348,089	0.15%	$5,431,218	0.48%	$10,779,307	0.23%
1,000 - 1,999	$863,733	.02	$2,575,686	.23	$3,439,419	.07
2,000 - 2,999	$1,318,867	.04	$4,445,760	.39	$5,764,627	.12
3,000 - 3,999	$1,680,972	.05	$5,556,535	.49	$7,237,507	.15
4,000 - 4,999	$2,446,813	.07	$10,005,230	.88	$12,452,043	.26
5,000 - 5,999	$3,391,970	.10	$13,969,470	1.23	$17,361,440	.37
6,000 - 6,999	$4,185,454	.12	$17,731,743	1.56	$21,917,197	.47
7,000 - 7,999	$4,845,500	.14	$21,524,314	1.89	$26,369,814	.56
8,000 - 8,999	$6,300,199	.18	$25,780,250	2.27	$32,160,449	.68
9,000 - 9,999	$7,835,855	.22	$30,600,242	2.69	$38,436,097	.82
10,000 - 10,999	$9,431,083	.26	$36,333,073	3.20	$45,764,156	.97
11,000 - 11,999	$11,564,798	.32	$41,260,971	3.63	$52,825,769	1.12
12,000 - 12,999	$14,021,303	.39	$43,411,404	3.82	$57,432,707	1.22
13,000 - 13,999	$16,280,572	.46	$44,959,161	3.96	$61,239,733	1.30
14,000 - 14,999	$19,361,150	.54	$45,452,477	4.00	$64,813,627	1.38
15,000 - 19,999	$153,727,415	4.31	$224,522,917	19.76	$378,250,332	8.04
20,000 - 29,999	$661,284,525	18.54	$300,372,562	26.43	$961,657,087	20.45
30,000 - 39,999	$838,646,200	23.52	$107,683,678	9.48	$946,329,878	20.12
40,000 - 49,999	$555,965,817	15.59	$39,967,110	3.52	$595,932,927	12.67
50,000 - 99,999	$724,481,545	20.31	$60,313,200	5.31	$784,794,745	16.69
$100,000 AND OVER	$523,366,632	14.67	$54,436,159	4.79	$577,802,791	12.29
TOTAL ALL RETURNS	$3,566,428,492	100.00	$1,136,333,160	100.00	$4,702,761,652	100.00

TABLE F

PERSONAL DEDUCTIONS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 1 - 999	$23,945,584	0.54%	$8,116,303	0.63%	$32,061,887	0.56%
1,000 - 1,999	$5,602,721	.13	$13,337,969	1.03	$18,940,690	.33
2,000 - 2,999	$8,515,489	.19	$23,944,016	1.86	$32,459,505	.57
3,000 - 3,999	$11,772,198	.27	$33,378,902	2.59	$45,151,100	.79
4,000 - 4,999	$18,152,491	.41	$43,364,000	3.36	$61,516,491	1.08
5,000 - 5,999	$25,402,151	.57	$45,202,463	3.51	$70,604,614	1.23
6,000 - 6,999	$32,198,339	.73	$45,083,421	3.50	$77,281,760	1.35
7,000 - 7,999	$37,934,362	.86	$45,565,682	3.54	$83,500,044	1.46
8,000 - 8,999	$42,562,076	.96	$46,163,420	3.58	$88,725,496	1.55
9,000 - 9,999	$45,772,362	1.03	$47,754,361	3.70	$93,526,723	1.63
10,000 - 10,999	$49,197,585	1.11	$50,687,397	3.93	$99,884,982	1.75
11,000 - 11,999	$51,630,404	1.16	$52,763,407	4.09	$104,393,811	1.82
12,000 - 12,999	$54,496,774	1.23	$52,038,798	4.04	$106,535,572	1.86
13,000 - 13,999	$56,792,807	1.28	$51,433,605	3.99	$108,226,412	1.89
14,000 - 14,999	$60,196,929	1.36	$49,217,189	3.82	$109,414,118	1.91
15,000 - 19,999	$370,041,215	8.35	$221,790,238	17.21	$591,831,453	10.34
20,000 - 29,999	$1,075,850,199	24.27	$270,408,485	20.98	$1,346,258,684	23.53
30,000 - 39,999	$1,013,145,939	22.86	$87,958,960	6.82	$1,101,104,899	19.25
40,000 - 49,999	$550,67[illegible]061	12.42	$28,971,110	2.25	$579,641,171	10.13
50,000 - 99,999	$592,023,389	13.36	$39,350,123	3.05	$631,381,712	11.04
$100,000 AND OVER	$306,587,133	6.92	$32,390,811	2.51	$338,977,944	5.92
TOTAL ALL RETURNS	$4,432,490,208	100.00	$1,288,928,860	100.00	$5,721,419,068	100.00

TABLE G

TAXABLE INCOME

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 1 - 999	$2,789,364	0.02%	$17,981,827	0.29%	$20,771,191	0.10%
1,000 - 1,999	$10,483,457	.07	$82,732,896	1.34	$93,216,353	.44
2,000 - 2,999	$20,831,898	.14	$156,344,301	2.53	$177,176,199	.83
3,000 - 3,999	$34,185,428	.23	$206,619,631	3.34	$240,805,059	1.13
4,000 - 4,999	$50,479,646	.33	$220,923,951	3.57	$271,403,597	1.27
5,000 - 5,999	$66,959,567	.44	$218,036,994	3.52	$284,996,561	1.33
6,000 - 6,999	$80,106,581	.53	$216,832,552	3.50	$296,939,133	1.39
7,000 - 7,999	$91,817,859	.60	$221,204,112	3.57	$313,021,971	1.47
8,000 - 8,999	$101,844,413	.67	$231,511,686	3.74	$333,356,099	1.56
9,000 - 9,999	$111,779,246	.74	$249,013,386	4.02	$360,792,632	1.69
10,000 - 10,999	$123,056,161	.81	$271,770,077	4.39	$394,826,238	1.85
11,000 - 11,999	$133,883,540	.88	$285,897,244	4.62	$419,780,784	1.96
12,000 - 12,999	$148,201,913	.98	$281,436,831	4.55	$429,638,744	2.01
13,000 - 13,999	$161,530,901	1.06	$271,787,445	4.39	$433,318,346	2.03
14,000 - 14,999	$178,954,062	1.18	$260,077,253	4.20	$439,031,315	2.05
15,000 - 19,999	$1,198,476,993	7.90	$1,117,139,001	18.05	$2,315,615,994	10.84
20,000 - 29,999	$3,861,290,589	25.44	$1,207,054,036	19.50	$5,068,344,625	23.72
30,000 - 39,999	$3,832,887,950	25.26	$356,391,166	5.76	$4,189,279,116	19.61
40,000 - 49,999	$2,081,112,267	13.71	$111,166,483	1.80	$2,192,278,750	10.26
50,000 - 99,999	$2,027,993,517	13.36	$128,759,423	2.08	$2,156,752,940	10.09
$100,000 AND OVER	$857,897,158	5.65	$77,007,586	1.24	$934,904,744	4.38
TOTAL ALL RETURNS	$15,176,562,510	100.00	$6,189,687,881	100.00	$21,366,250,391	100.00

TABLE H

PERSONAL CREDITS

MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 1 -$ 999	$6,419,052	3.16%	$3,276,361	4.63%	$9,695,413	3.54%
1,000 - 1,999	$2,002,489	.98	$4,422,393	6.25	$6,424,882	2.34
2,000 - 2,999	$2,401,559	1.18	$5,230,088	7.39	$7,631,647	2.78
3,000 - 3,999	$2,827,270	1.39	$5,206,594	7.36	$8,033,864	2.93
4,000 - 4,999	$3,362,109	1.65	$4,839,292	6.84	$8,201,401	2.99
5,000 - 5,999	$3,819,049	1.88	$4,163,660	5.88	$7,982,708	2.91
6,000 - 6,999	$4,006,984	1.97	$3,616,425	5.11	$7,623,409	2.78
7,000 - 7,999	$4,041,068	1.99	$3,256,997	4.60	$7,298,065	2.66
8,000 - 8,999	$4,048,049	1.99	$3,061,204	4.33	$7,109,253	2.59
9,000 - 9,999	$3,955,623	1.94	$2,966,678	4.19	$6,922,301	2.52
10,000 - 10,999	$3,932,933	1.93	$2,945,284	4.16	$6,878,218	2.51
11,000 - 11,999	$3,882,090	1.91	$2,857,253	4.04	$6,739,342	2.46
12,000 - 12,999	$3,938,194	1.94	$2,622,970	3.71	$6,561,164	2.39
13,000 - 13,999	$3,955,464	1.94	$2,389,386	3.38	$6,344,850	2.31
14,000 - 14,999	$4,065,782	2.00	$2,148,255	3.04	$6,214,037	2.27
15,000 - 19,999	$22,580,403	11.10	$8,019,509	11.33	$30,599,911	11.16
20,000 - 29,999	$52,740,818	25.93	$7,023,669	9.93	$59,764,487	21.80
30,000 - 39,999	$39,056,629	19.20	$1,723,027	2.44	$40,777,656	14.87
40,000 - 49,999	$17,062,568	8.39	$457,197	.65	$17,519,765	6.39
50,000 - 99,999	$12,781,648	6.28	$423,002	.60	$13,204,650	4.82
$100,000 AND OVER	$2,520,984	1.24	$107,858	.15	$2,628,842	.96
TOTAL ALL RETURNS	$203,398,746	100.00	$70,757,101	100.00	$274,155,867	100.00

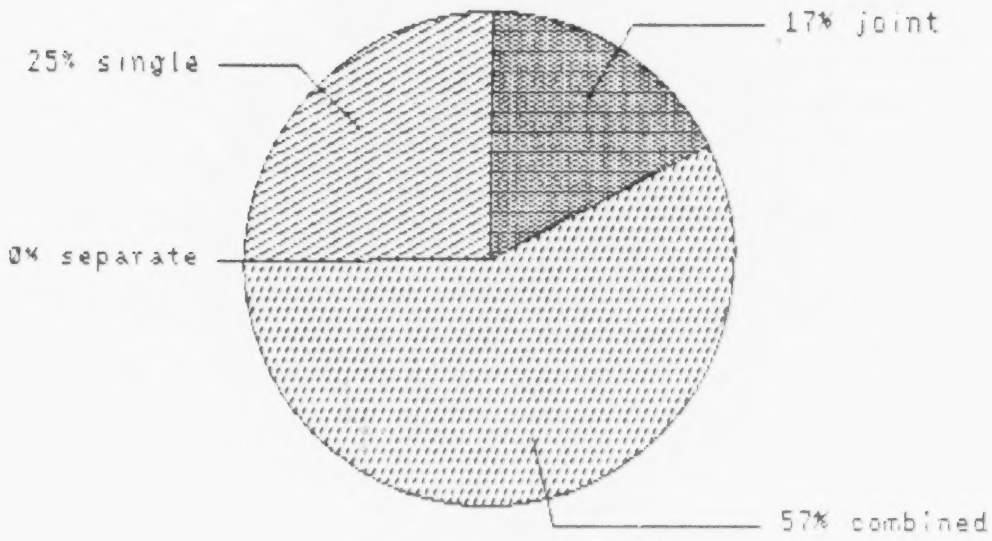
TABLE I

TAX LIABILITY

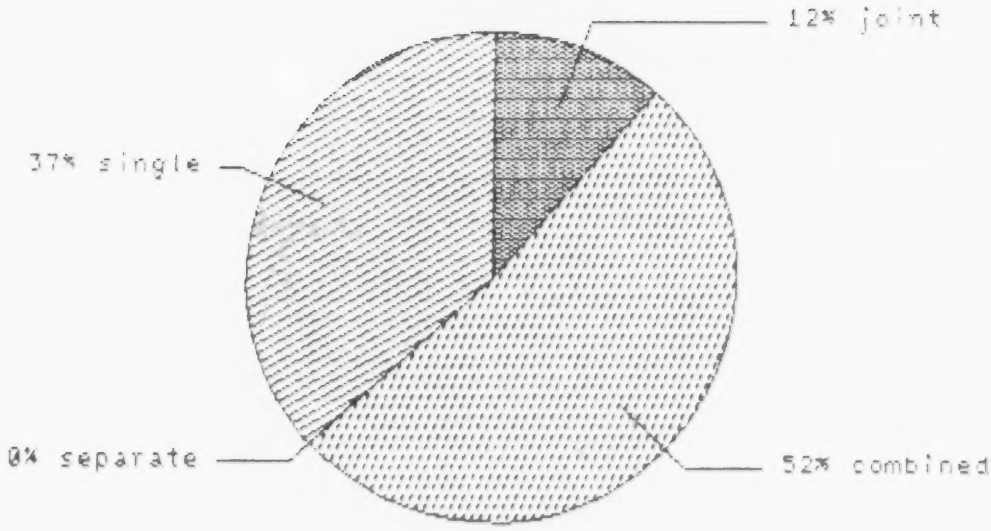
MINNESOTA GROSS INCOME	MARRIED PERSONS AMOUNT	MARRIED PERSONS % OF TOTAL	SINGLE PERSONS AMOUNT	SINGLE PERSONS % OF TOTAL	ALL FILERS AMOUNT	ALL FILERS % OF TOTAL
$ 1 -$ 999	$201,447	0.02%	$62,055	0.02%	$263,501	0.02%
1,000 - 1,999	$8,807	.00	$33,000	.01	$41,807	.00
2,000 - 2,999	$19,196	.00	$102,507	.03	$121,703	.01
3,000 - 3,999	$29,271	.00	$1,384,814	.36	$1,414,004	.09
4,000 - 4,999	$55,012	.00	$2,580,374	.67	$2,635,386	.17
5,000 - 5,999	$126,616	.01	$3,481,061	.91	$3,607,677	.24
6,000 - 6,999	$260,081	.02	$5,205,267	1.35	$5,465,348	.36
7,000 - 7,999	$497,783	.04	$7,518,934	1.96	$8,016,717	.53
8,000 - 8,999	$920,138	.08	$9,591,304	2.50	$10,511,442	.69
9,000 - 9,999	$1,479,657	.13	$11,792,364	3.07	$13,272,021	.87
10,000 - 10,999	$2,251,516	.20	$14,198,910	3.69	$16,450,427	1.08
11,000 - 11,999	$3,159,679	.28	$16,154,682	4.20	$19,314,361	1.27
12,000 - 12,999	$4,257,727	.37	$16,989,061	4.42	$21,246,788	1.39
13,000 - 13,999	$5,353,119	.47	$17,311,017	4.50	$22,664,136	1.49
14,000 - 14,999	$6,694,248	.59	$17,387,585	4.52	$24,081,833	1.58
15,000 - 19,999	$57,742,215	5.07	$83,048,079	21.61	$140,790,294	9.24
20,000 - 29,999	$254,009,596	22.29	$104,975,762	27.31	$358,985,358	23.56
30,000 - 39,999	$299,868,679	26.32	$35,236,618	9.17	$335,005,297	21.99
40,000 - 49,999	$181,144,349	15.90	$11,800,448	3.07	$192,944,798	12.66
50,000 - 99,999	$208,286,524	18.28	$14,815,800	3.85	$223,102,324	14.64
$100,000 AND OVER	$113,076,362	9.92	$10,664,889	2.77	$123,741,250	8.12
TOTAL ALL RETURNS	$1,139,422,022	100.00	$384,334,531	100.00	$1,523,756,554	100.00

STATISTICAL APPENDIX

1981 MINNESOTA INDIVIDUAL INCOME TAX RETURNS



TOTAL TAX LIABILITY BY TYPE OF FILER



NUMBER OF FILERS BY FILING STATUS

1981 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME

TABLE I

ALL FILERS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	473,931	$2,443,022,859	$1,635,621,574	$79,423,008	$1,045,130,030	219,253	$58,383,719	$0
TAXABLE RETURNS								
$ 1 - $ 999	58,436	$90,791,401	$25,896,309	$3,975,795	$22,528,674	4,296	$228,154	$588,164
1,000 - 1,999	44,067	$110,028,375	$65,534,222	$7,237,192	$56,793,540	3,201	$165,829	$1,105,124
2,000 - 2,999	50,701	$170,903,614	$129,856,876	$11,426,957	$113,130,306	3,382	$817,364	$2,189,095
3,000 - 3,999	81,365	$339,509,329	$284,110,478	$17,732,778	$247,817,647	3,788	$3,013,343	$4,839,398
4,000 - 4,999	77,493	$397,894,326	$348,339,016	$25,915,634	$297,628,380	5,401	$3,402,732	$7,715,453
5,000 - 5,999	76,022	$466,295,343	$418,046,117	$34,730,121	$347,378,445	7,640	$4,073,312	$10,473,397
6,000 - 6,999	80,992	$573,804,087	$526,024,491	$46,092,648	$427,053,106	13,131	$5,549,744	$13,977,519
7,000 - 7,999	78,780	$632,084,906	$590,697,976	$55,523,665	$469,163,950	13,131	$5,549,744	$18,235,546
8,000 - 8,999	77,711	$699,050,463	$660,347,205	$65,746,365	$516,603,177	16,685	$6,010,469	$22,743,743
9,000 - 9,999	77,187	$765,372,775	$733,362,081	$76,070,999	$565,328,311	19,749	$6,454,226	$27,248,767
10,000 - 10,999	78,208	$846,577,005	$821,838,875	$89,927,008	$626,259,370	24,620	$7,021,107	$32,461,224
11,000 - 11,999	76,568	$904,438,452	$880,215,182	$100,069,526	$661,135,987	28,642	$7,439,926	$36,309,057
12,000 - 12,999	73,026	$933,260,499	$912,253,750	$107,602,856	$675,523,261	31,412	$7,608,679	$39,095,192
13,000 - 13,999	69,192	$948,279,262	$933,589,073	$114,132,829	$680,108,569	33,536	$7,692,806	$41,097,395
14,000 - 14,999	64,890	$953,390,983	$940,501,678	$118,151,308	$675,169,651	35,780	$7,749,954	$42,302,801
15,000 - 19,999	274,684	$4,812,791,455	$4,773,212,962	$640,718,112	$3,297,179,560	204,123	$39,018,132	$225,693,250
20,000 - 29,999	328,087	$7,977,869,907	$7,973,368,060	$1,186,773,961	$5,239,412,739	386,252	$61,933,723	$421,487,854
30,000 - 39,999	110,916	$3,748,078,154	$3,766,574,778	$628,097,092	$2,421,593,644	164,963	$24,557,942	$228,276,405
40,000 - 49,999	33,833	$1,497,805,723	$1,496,020,250	$282,662,576	$920,421,286	52,374	$7,771,516	$96,416,536
50,000 - 99,999	33,672	$2,226,135,542	$2,210,908,650	$515,691,771	$1,282,377,280	54,479	$8,025,108	$150,065,484
$100,000 AND OVER	8,867	$1,520,727,665	$1,562,430,979	$493,399,401	$774,663,892	14,368	$2,159,148	$108,358,029
TAXABLE RETURNS	1,854,777	$30,615,096,268	$30,061,176,874	$4,623,338,644	$20,325,258,775	1,117,914	$215,772,149	$1,530,679,432
TOTAL ALL RETURNS	2,328,708	$33,058,119,127	$31,696,798,448	$4,702,761,652	$21,370,376,805	1,337,167	$274,155,867	$1,530,679,432

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	180,780	$525,790,598	293,151	$74,582,469	$600,373,067	57,324	$5,122,617	7,267	$244,634	$106,824
TAXABLE RETURNS										
$ 1 - $ 999	49,175	$2,825,685	9,261	$385,936	$3,211,621	01	$611	22	$1,230	$3,286
1,000 - 1,999	35,682	$556,203	8,385	$1,149,160	$1,705,451	191	$352	12	$170	$2,906
2,000 - 2,999	33,259	$1,047,669	17,442	$4,516,869	$5,564,538	323	$3,992	26	$436	$5,362
3,000 - 3,999	33,791	$2,520,228	47,574	$16,111,680	$18,639,908	790	$27,805	237	$4,644	$13,952
4,000 - 4,999	36,327	$7,354,061	41,166	$17,599,562	$24,953,629	1,167	$67,342	451	$12,427	$13,018
5,000 - 5,999	40,847	$17,862,815	35,175	$18,137,481	$36,000,296	3,106	$322,822	660	$16,874	$13,000
6,000 - 6,999	42,825	$30,055,970	33,167	$23,022,968	$53,078,938	11,623	$1,239,030	924	$24,858	$15,440
7,000 - 7,999	43,359	$41,690,151	35,421	$24,388,458	$66,078,609	9,077	$601,612	1,131	$33,728	$15,442
8,000 - 8,999	43,965	$51,966,725	33,746	$26,098,993	$78,065,718	3,786	$363,491	1,345	$39,870	$15,582
9,000 - 9,999	44,576	$63,230,963	32,611	$27,956,884	$91,187,847	2,833	$355,418	1,444	$44,430	$15,958
10,000 - 10,999	45,425	$74,805,817	32,863	$30,878,558	$105,684,375	2,559	$365,388	1,563	$48,905	$16,582
11,000 - 11,999	45,502	$87,417,953	31,066	$31,707,064	$119,125,017	2,169	$317,765	1,718	$56,529	$18,066
12,000 - 12,999	44,977	$98,213,446	28,049	$30,875,272	$129,088,718	1,563	$232,477	1,776	$57,411	$18,104
13,000 - 13,999	44,067	$109,759,477	25,125	$29,630,594	$139,390,071	1,092	$160,577	1,853	$62,789	$18,048
14,000 - 14,999	42,620	$119,170,917	22,270	$28,010,743	$147,181,660	692	$82,984	1,981	$65,271	$19,220
15,000 - 19,999	196,090	$720,128,583	78,594	$115,298,133	$835,426,722	920	$116,904	10,792	$368,810	$100,174
20,000 - 29,999	272,612	$1,441,102,559	55,275	$106,458,765	$1,547,561,324	311	$18,997	22,752	$801,683	$183,436
30,000 - 39,999	101,975	$696,661,491	8,941	$19,701,459	$716,362,950	01	$01	13,336	$516,302	$86,232
40,000 - 49,999	32,118	$281,618,636	1,215	$3,280,822	$285,199,580	01	$01	6,528	$284,463	$31,262
50,000 - 99,999	32,705	$419,637,822	967	$2,135,202	$421,269,026	01	$01	10,316	$537,626	$29,852
$100,000 AND OVER	8,766	$295,567,291	101	$222,806	$295,790,097	01	$01	4,264	$271,171	$6,292
TAXABLE RETURNS	11,270,843	$4,562,980,528	583,954	$558,065,473	$5,121,046,001	41,737	$4,236,256	83,149	$3,220,424	$641,262
TOTAL ALL RETURNS	11,451,623	$5,088,771,126	877,085	$632,647,962	$5,721,419,068	99,061	$9,428,873	90,396	$3,515,058	$748,086

1981 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME

TABLE 2

MARRIED PERSONS FILING JOINT RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	89,922	$689,029,746	$392,040,509	$16,900,830	$233,999,981	122,386	$22,250,768	$0
TAXABLE RETURNS								
$ 1 - $ 999	624	$19,642,288	$240,678	$506,830	$177,991	735	$125,094	$177,249
1,000 - 1,999	556	$23,867,797	$652,404	$137,319	$628,167	293	$58,666	$6,713
2,000 - 2,999	505	$19,950,364	$1,267,758	$172,140	$918,266	147	$36,212	$14,706
3,000 - 3,999	523	$25,735,066	$1,829,726	$228,675	$1,338,759	130	$43,020	$22,077
4,000 - 4,999	1,000	$20,670,487	$4,519,018	$337,315	$3,632,937	166	$112,420	$41,273
5,000 - 5,999	1,508	$25,192,969	$8,316,790	$463,567	$6,755,457	416	$210,495	$95,913
6,000 - 6,999	2,269	$31,785,293	$14,785,234	$729,531	$11,999,025	960	$390,315	$191,782
7,000 - 7,999	3,010	$37,346,545	$22,660,371	$1,043,608	$18,035,125	1,815	$555,791	$338,533
8,000 - 8,999	3,791	$48,656,274	$32,283,360	$1,574,799	$25,095,115	2,738	$734,738	$586,279
9,000 - 9,999	4,263	$54,326,314	$40,555,453	$2,079,239	$31,026,529	3,594	$852,875	$856,226
10,000 - 10,999	4,753	$61,855,647	$49,941,732	$2,657,220	$37,846,315	5,073	$1,014,268	$1,170,155
11,000 - 11,999	5,330	$73,794,141	$61,311,602	$3,496,447	$45,561,737	6,660	$1,195,486	$1,603,418
12,000 - 12,999	5,431	$78,842,822	$67,873,655	$4,216,836	$50,080,113	7,389	$1,246,907	$2,033,789
13,000 - 13,999	5,417	$80,281,860	$73,119,011	$4,811,200	$53,371,406	7,780	$1,267,112	$2,421,189
14,000 - 14,999	5,731	$89,668,632	$83,101,044	$5,937,664	$59,983,199	8,556	$1,356,525	$2,980,435
15,000 - 19,999	29,823	$546,161,018	$522,856,791	$43,808,017	$371,649,932	48,693	$7,279,218	$22,624,758
20,000 - 29,999	56,471	$1,409,050,859	$1,398,123,096	$153,203,677	$970,612,503	104,369	$14,483,818	$77,417,125
30,000 - 39,999	27,013	$919,238,835	$920,917,102	$124,079,030	$622,511,517	52,496	$7,092,229	$59,148,102
40,000 - 49,999	9,093	$400,819,544	$401,918,462	$63,525,527	$259,872,711	17,495	$2,385,257	$27,160,446
50,000 - 99,999	8,823	$592,388,208	$578,621,759	$116,897,054	$344,519,810	18,030	$2,386,697	$40,474,469
$100,000 AND OVER	2,224	$300,942,906	$283,228,166	$111,664,301	$191,077,677	4,538	$607,073	$26,670,424
TAXABLE RETURNS	170,158	$4,948,237,849	$4,668,321,218	$641,649,984	$3,106,694,291	292,073	$43,434,216	$266,035,053
TOTAL ALL RETURNS	268,080	$5,637,267,595	$5,060,361,727	$658,550,814	$3,340,694,272	414,459	$65,684,983	$266,035,053

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	44,782	$163,957,458	45,140	$16,862,144	$180,819,602	7,779	$1,007,230	*	*1	$29,592
TAXABLE RETURNS										
$ 1 - $ 999	289	$1,736,463	*1	*1	$1,754,489	01	$01	11	$707	$84
1,000 - 1,999	112	$89,912	*1	*1	$148,463	01	$01	*	*1	$102
2,000 - 2,999	143	$189,367	362	$79,695	$269,062	01	$01	4	$132	$108
3,000 - 3,999	161	$166,940	362	$112,999	$279,939	01	$01	*	*1	$132
4,000 - 4,999	182	$277,850	813	$344,043	$622,692	161	$300	11	$404	$312
5,000 - 5,999	374	$537,613	1,134	$591,084	$1,128,697	*1	*1	19	$606	$614
6,000 - 6,999	678	$1,200,489	1,591	$986,772	$2,187,261	116	$7,771	35	$1,006	$924
7,000 - 7,999	1,147	$2,275,002	1,863	$1,333,134	$3,608,136	381	$49,193	53	$2,374	$1,460
8,000 - 8,999	1,759	$4,002,939	2,032	$1,641,703	$5,644,642	*1	*1	*	*1	$1,872
9,000 - 9,999	2,208	$5,621,368	2,055	$1,850,574	$7,471,942	878	$128,698	*	*1	$2,092
10,000 - 10,999	2,582	$7,288,366	2,171	$2,155,253	$9,443,599	1,060	$172,131	*	*1	$2,260
11,000 - 11,999	3,296	$10,094,770	2,036	$2,198,196	$12,292,966	1,052	$176,018	135	$5,900	$2,820
12,000 - 12,999	3,395	$11,227,605	2,036	$2,374,379	$13,601,784	874	$127,213	*	*1	$2,832
13,000 - 13,999	3,505	$12,553,600	1,912	$2,399,443	$14,953,043	685	$97,136	171	$6,624	$2,868
14,000 - 14,999	3,990	$14,852,681	1,741	$2,327,700	$17,180,181	483	$66,602	195	$6,684	$3,100
15,000 - 19,999	22,309	$95,503,775	7,514	$11,044,851	$107,348,626	682	$70,752	*	*1	$18,378
20,000 - 29,999	48,505	$255,274,545	7,966	$16,262,249	$274,516,790	22	$8,902	3,239	$142,603	$44,202
30,000 - 39,999	25,551	$121,266,471	1,462	$3,218,152	$124,484,628	01	$01	2,707	$122,177	$26,922
40,000 - 49,999	8,842	$78,103,865	*1	*1	$78,661,906	01	$01	1,695	$71,029	$10,808
50,000 - 99,999	8,719	$117,425,653	104	$229,424	$117,658,077	01	$01	2,481	$137,583	$10,634
$100,000 AND OVER	2,214	$81,010,655	101	$22,040	$81,072,515	01	$01	1,070	$73,064	$1,930
TAXABLE RETURNS	139,966	$873,748,309	38,132	$50,601,129	$924,349,438	6,953	$981,017	*	*1	$134,494
TOTAL ALL RETURNS	184,747	$1,037,705,767	83,332	$67,463,273	$1,105,169,040	14,732	$1,988,247	14,924	$707,787	$164,046

* Data withheld to avoid disclosure of individuals

1981 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME

TABLE 3

MARRIED PERSONS FILING SEPARATELY ON THE COMBINED RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	126,136	$734,113,124	$529,263,326	$29,442,136	$296,301,714	56,248	$15,280,946	$0
TAXABLE RETURNS								
$ 1 - $ 999	56,443	$62,979,029	$24,931,489	$3,381,179	$21,748,062	3,487	$48,614	$348,857
1,000 - 1,999	41,613	$74,478,756	$61,813,041	$6,947,331	$53,748,740	2,821	$37,249	$1,065,351
2,000 - 2,999	38,780	$109,231,913	$96,604,448	$10,849,240	$83,913,772	3,095	$88,144	$2,071,768
3,000 - 3,999	38,597	$148,267,559	$135,063,951	$14,971,250	$116,788,566	3,424	$270,076	$3,431,343
4,000 - 4,999	40,304	$194,878,356	$181,520,170	$19,603,487	$154,957,572	4,374	$744,826	$5,091,751
5,000 - 5,999	42,010	$245,515,311	$230,824,261	$24,851,804	$192,231,419	5,438	$1,340,046	$6,892,577
6,000 - 6,999	41,340	$283,472,559	$268,390,205	$29,393,364	$217,983,706	6,562	$1,790,070	$8,576,930
7,000 - 7,999	40,659	$318,774,759	$304,901,273	$34,172,006	$241,904,360	8,057	$2,210,671	$10,372,137
8,000 - 8,999	40,321	$354,704,649	$342,597,803	$39,290,081	$267,618,002	9,452	$2,534,300	$12,559,347
9,000 - 9,999	39,826	$389,035,755	$378,365,708	$44,708,831	$289,991,166	10,600	$2,846,299	$14,591,240
10,000 - 10,999	40,248	$431,904,318	$422,399,543	$51,404,707	$319,360,063	12,745	$3,189,091	$17,080,248
11,000 - 11,999	38,804	$455,066,908	$446,111,439	$55,680,844	$331,247,338	14,574	$3,465,675	$18,543,267
12,000 - 12,999	37,849	$480,173,159	$472,807,383	$60,313,062	$344,962,945	16,853	$3,794,537	$20,057,719
13,000 - 13,999	36,852	$504,447,877	$497,252,943	$64,602,039	$355,833,579	18,860	$4,079,939	$21,355,676
14,000 - 14,999	34,938	$512,846,246	$506,372,646	$66,948,059	$355,674,009	20,828	$4,277,714	$21,924,893
15,000 - 19,999	155,105	$2,722,588,213	$2,699,930,160	$372,982,294	$1,810,370,075	130,074	$23,807,655	$119,959,808
20,000 - 29,999	197,567	$4,810,168,282	$4,805,583,985	$733,829,373	$3,062,459,679	256,623	$40,464,521	$238,984,498
30,000 - 39,999	67,634	$2,284,794,726	$2,296,678,222	$397,520,356	$1,443,070,692	104,660	$15,751,198	$133,865,747
40,000 - 49,999	20,702	$915,842,133	$915,842,133	$179,429,817	$557,707,330	32,820	$4,932,024	$57,441,758
50,000 - 99,999	21,374	$1,408,110,130	$1,415,992,015	$339,045,631	$809,902,086	36,482	$5,221,574	$94,768,025
$100,000 AND OVER	5,810	$980,200,480	$1,017,572,802	$327,559,739	$506,868,341	9,341	$1,445,538	$71,022,715
TAXABLE RETURNS	11,076,776	$17,681,878,478	$17,521,560,698	$2,877,564,492	$11,538,341,502	707,170	$122,340,561	$880,005,657
TOTAL ALL RETURNS	11,202,912	$18,415,991,602	$18,050,824,024	$2,907,006,628	$11,834,643,216	763,418	$137,621,508	$880,005,657

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	87,078	$207,569,209	39,058	$9,734,668	$217,303,877	*	*	2,810	$104,316	$22,046
TAXABLE RETURNS										
$ 1 - $ 999	48,671	$788,177	7,772	$303,853	$1,092,030	0	$0	*	*	$2,950
1,000 - 1,999	35,443	$371,183	6,170	$834,808	$1,205,991	0	$0	*	*	$2,388
2,000 - 2,999	32,758	$570,976	6,022	$1,362,353	$1,933,329	*	*	4	$89	$2,324
3,000 - 3,999	31,970	$1,215,731	6,627	$2,112,544	$3,328,275	20	$825	*	*	$2,720
4,000 - 4,999	32,709	$3,871,095	7,595	$3,128,254	$6,999,349	119	$4,966	72	$1,541	$3,124
5,000 - 5,999	34,358	$9,926,717	7,652	$3,818,519	$13,745,236	*	*	195	$5,176	$4,016
6,000 - 6,999	33,821	$16,630,565	7,519	$4,405,462	$21,036,027	204	$14,910	287	$7,613	$4,296
7,000 - 7,999	33,100	$23,756,910	7,559	$5,032,030	$28,839,740	274	$23,043	429	$13,757	$4,562
8,000 - 8,999	32,795	$30,004,863	7,526	$5,695,285	$35,698,133	*	*	455	$13,398	$4,820
9,000 - 9,999	32,651	$37,556,756	7,175	$6,030,851	$43,587,607	272	$31,569	566	$19,333	$5,006
10,000 - 10,999	32,935	$44,915,530	7,313	$6,743,927	$51,659,457	223	$28,613	625	$20,320	$5,346
11,000 - 11,999	32,040	$52,405,322	6,764	$6,791,806	$59,197,128	179	$21,948	669	$23,331	$6,032
12,000 - 12,999	31,559	$60,719,190	6,290	$6,818,318	$67,537,508	124	$16,209	722	$25,545	$6,516
13,000 - 13,999	30,097	$69,909,331	5,955	$6,933,268	$76,842,619	81	$0,353	832	$30,807	$7,098
14,000 - 14,999	29,665	$77,183,496	5,273	$6,568,023	$83,751,519	40	$6,673	888	$31,693	$8,228
15,000 - 19,999	134,910	$487,077,127	20,195	$29,577,276	$516,654,403	25	$14,828	5,719	$204,343	$51,328
20,000 - 29,999	180,059	$975,466,293	17,508	$31,986,657	$1,007,452,950	5	$3,574	14,599	$514,769	$111,180
30,000 - 39,999	66,060	$448,293,666	1,574	$7,873,563	$456,167,229	0	$0	8,864	$342,241	$52,610
40,000 - 49,999	19,959	$177,178,924	743	$1,639,058	$178,817,982	0	$0	4,364	$192,108	$18,914
50,000 - 99,999	20,916	$266,178,754	458	$1,010,368	$267,188,102	0	$0	7,026	$372,853	$18,110
$100,000 AND OVER	5,764	$183,508,168	461	$101,476	$183,681,644	0	$0	2,917	$205,411	$4,186
TAXABLE RETURNS	931,040	$2,967,512,747	145,736	$140,816,299	$3,108,329,046	*	*	49,102	$2,025,063	$325,750
TOTAL ALL RETURNS	1,018,118	$3,175,081,956	184,794	$150,550,967	$3,325,632,923	4,317	$416,030	51,912	$2,129,379	$347,796

* Suppressed due to data privacy considerations

TABLE 4

MARRIED PERSONS FILING SEPARATELY ON TWO RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	220	$1,288,788	$694,461	$17,482	$460,715	117	$23,942	$0
TAXABLE RETURNS								
$ 1 - $ 999	*	*	*	*	*	*	*	*
1,000 - 1,999	5	$11,298	$7,782	$117	$6,900	0	$198	$59
2,000 - 2,999	7	$19,662	$20,160	$139	$18,368	0	$462	$114
3,000 - 3,999	33	$130,404	$118,089	$5,252	$102,493	4	$2,376	$1,164
4,000 - 4,999	36	$166,929	$159,262	$6,677	$137,842	7	$3,234	$2,055
5,000 - 5,999	37	$216,372	$203,076	$14,568	$170,509	9	$3,366	$3,847
6,000 - 6,999	23	$160,108	$149,578	$7,084	$125,718	9	$2,640	$3,539
7,000 - 7,999	28	$212,005	$209,319	$13,325	$172,439	16	$3,184	$5,943
8,000 - 8,999	29	$279,010	$247,941	$21,519	$188,070	22	$3,564	$6,813
9,000 - 9,999	27	$265,573	$256,428	$24,888	$200,630	20	$3,300	$8,936
10,000 - 10,999	31	$330,461	$326,960	$34,459	$242,344	18	$3,423	$11,911
11,000 - 11,999	19	$213,403	$218,700	$22,341	$156,633	12	$2,508	$7,689
12,000 - 12,999	31	$437,155	$385,693	$37,580	$273,384	28	$4,026	$14,622
13,000 - 13,999	19	$254,831	$257,776	$22,727	$180,715	29	$3,366	$9,513
14,000 - 14,999	16	$229,497	$231,949	$22,516	$160,083	15	$1,996	$9,888
15,000 - 19,999	81	$1,402,933	$1,392,064	$179,129	$915,337	77	$11,022	$60,613
20,000 - 29,999	90	$2,119,623	$2,159,336	$297,419	$1,303,177	131	$15,576	$110,469
30,000 - 39,999	14	$474,100	$487,818	$77,490	$276,710	18	$2,178	$25,937
40,000 - 49,999	5	$221,131	$219,000	$43,689	$135,972	15	$1,452	$13,884
50,000 - 99,999	*	*	*	*	*	*	*	*
$100,000 AND OVER	-	-$	-$	-$	-$	-	-$	-$
TAXABLE NET RR	534	$7,259,715	$7,169,503	$853,568	$4,910,721	435	$68,333	$304,190
TOTAL ALL RETURNS	754	$8,548,503	$7,863,964	$871,050	$5,371,436	552	$92,275	$304,190

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	74	$250,060	146	$32,971	$283,031	*	*	*	*	$44
TAXABLE RETURNS										
$ 1 - $ 999	0	$0	*	*	*	0	$0	0	$0	$0
1,000 - 1,999	0	$0	*	*	*	0	$0	0	$0	*
2,000 - 2,999	*	*	5	$1,426	*	0	$0	0	$0	*
3,000 - 3,999	7	$1,403	26	$8,941	$10,344	0	$0	0	$0	$10
4,000 - 4,999	9	$3,472	27	$11,271	$14,743	0	$0	0	$0	$6
5,000 - 5,999	14	$6,140	23	$11,059	$17,999	*	*	0	$0	$8
6,000 - 6,999	6	$6,231	17	$10,555	$16,776	0	$0	0	$0	$10
7,000 - 7,999	12	$12,312	16	$11,238	$23,555	0	$0	0	$0	*
8,000 - 8,999	13	$25,933	16	$12,619	$38,552	*	*	*	*	$10
9,000 - 9,999	7	$13,724	20	$17,186	$30,910	0	$0	*	*	$14
10,000 - 10,999	13	$33,242	18	$16,915	$50,157	0	$0	*	*	$6
11,000 - 11,999	10	$30,434	9	$9,193	$39,734	0	$0	0	$0	*
12,000 - 12,999	20	$62,458	11	$12,071	$74,729	0	$0	*	*	$6
13,000 - 13,999	14	$48,006	5	$6,250	$54,334	0	$0	0	$0	$6
14,000 - 14,999	9	$60,264	7	$9,036	$69,350	0	$0	0	$0	*
15,000 - 19,999	52	$263,191	24	$34,207	$297,598	0	$0	*	*	$28
20,000 - 29,999	79	$455,642	11	$20,031	$475,740	0	$0	5	$155	$46
30,000 - 39,999	14	$133,618	0	$0	$133,618	0	$0	*	*	$8
40,000 - 49,999	4	$37,213	*	*	*	0	$0	*	*	*
50,000 - 99,999	*	*	0	$0	*	0	$0	0	$0	$0
$100,000 AND OVER	-	-$	-	-$	-$	-	-$	-	-$	-$
TAXABLE NET RR	292	$1,202,516	242	$195,620	$1,405,214	*	*	*	*	$172
TOTAL ALL RETURN	366	$1,459,576	388	$228,669	$1,688,245	16	$2,019	18	$731	$216

* Withheld for confidentiality considerations.

1981 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA GROSS INCOME

TABLE 5

SINGLE PERSONS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	257,653	$1,018,591,201	$713,623,270	$33,062,560	$514,375,620	40,502	$20,828,062	$0
TAXABLE RETURNS								
$ 1 - $ 999	*	*	*	*	*	*	*	*
1,000 - 1,999	1,893	$11,670,524	$2,860,995	$152,425	$2,409,733	871	$69,715	$33,000
2,000 - 2,999	11,409	$41,701,675	$31,964,510	$405,430	$28,287,900	1401	$692,546	$102,507
3,000 - 3,999	42,212	$165,376,300	$147,098,712	$2,527,601	$129,587,829	2301	$2,697,871	$1,384,814
4,000 - 4,999	36,153	$182,178,554	$162,140,566	$5,960,155	$138,900,029	933	$2,542,251	$2,580,374
5,000 - 5,999	32,467	$195,370,711	$178,701,982	$9,400,192	$148,221,060	1,777	$2,519,406	$3,481,061
6,000 - 6,999	37,360	$258,386,127	$242,699,474	$15,962,669	$196,944,657	2,482	$2,895,910	$5,205,267
7,000 - 7,999	35,083	$275,751,597	$262,927,013	$20,294,706	$209,052,026	3,263	$2,780,097	$7,518,934
8,000 - 8,999	33,570	$295,410,530	$285,218,101	$24,859,966	$223,701,990	4,473	$2,737,867	$9,591,304
9,000 - 9,999	33,071	$321,745,133	$314,184,494	$29,978,041	$244,109,986	5,535	$2,751,753	$11 792,364
10,000 - 10,999	33,256	$352,486,579	$349,170,640	$35,830,622	$268,810,648	6,784	$2,814,326	$14,198,910
11,000 - 11,999	32,415	$375,364,000	$372,573,433	$40,849,896	$284,170,279	7,396	$2,776,258	$16,154,682
12,000 - 12,999	29,715	$373,807,363	$371,187,027	$43,115,378	$280,206,819	7,142	$2,563,209	$16,989,061
13,000 - 13,999	26,904	$363,294,694	$362,956,363	$44,696,863	$270,222,869	6,867	$2,342,389	$17,311,017
14,000 - 14,999	24,205	$350,654,608	$350,796,039	$45,243,069	$259,352,360	6,381	$2,113,719	$17,387,585
15,000 - 19,999	89,675	$1,542,639,291	$1,549,035,947	$223,668,672	$1,114,244,216	25,279	$7,920,237	$83,048,079
20,000 - 29,999	73,959	$1,756,531,145	$1,767,481,643	$299,443,492	$1,204,957,300	27,129	$6,969,808	$104,975,762
30,000 - 39,999	16,255	$543,570,493	$548,491,636	$107,220,218	$355,736,725	7,789	$1,712,337	$35,236,618
40,000 - 49,999	4,033	$178,504,555	$178,048,605	$39,663,543	$110,705,273	2,044	$451,983	$11,800,448
50,000 - 99,999	*	*	*	*	*	*	*	*
$100,000 AND OVER	833	$159,584,279	$161,689,931	$54,175,441	$76,692,876	489	$106,538	$10,664,889
TAXABLE RETURNS	599,309	$7,977,720,226	$7,864,125,455	$1,103,270,600	$5,675,312,261	118,236	$49,929,039	$384,334,531
TOTAL ALL RETURNS	856,962	$8,996,311,427	$8,577,748,733	$1,136,333,160	$6,189,687,881	158,738	$70,757,101	$384,334,531

MINNESOTA GROSS INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	48,846	$154,013,871	208,807	$47,952,686	$201,966,557	47,294	$3,981,636	2,730	$69,888	$55,142
TAXABLE RETURNS										
$ 1 - $ 999	215	$301,045	1,153	$64,033	$365,078	81	$781	8	$247	$252
1,000 - 1,999	127	$95,188	1,766	$255,044	$350,232	141	$352	7	$78	$414
2,000 - 2,999	*	*	11,053	$3,073,395	$3,360,494	321	$3,974	18	$214	$2,928
3,000 - 3,999	1,653	$1,144,154	40,559	$13,877,196	$15,021,350	770	$26,180	220	$4,052	$11,112
4,000 - 4,999	3,422	$3,201,624	32,731	$14,115,221	$17,316,845	1,032	$62,077	368	$10,482	$9,576
5,000 - 5,999	6,101	$7,392,345	26,366	$13 716,019	$21,108,364	2,901	$311,754	446	$11,093	$8,362
6,000 - 6,999	8,320	$12,218,685	29,040	$17,620,189	$29,838,874	11,303	$1,216,349	602	$16,239	$10,210
7,000 - 7,999	9,100	$15,645,914	25,983	$17,961,256	$33,607,170	8,422	$529,376	649	$17,597	$9,418
8,000 - 8,999	9,378	$17,913,005	24,192	$18,751,586	$36,664,591	2,830	$237,487	792	$22,505	$8,872
9,000 - 9,999	9,710	$20,039,115	23,361	$20,058,273	$40,097,388	1,683	$195,151	785	$22,726	$8,846
10,000 - 10,999	9,895	$22,568,699	23,361	$21,962,463	$44,531,162	1,276	$164,644	811	$23,289	$8,970
11,000 - 11,999	10,156	$24,807,325	22,259	$22,707,864	$47,595,189	936	$119,819	914	$27,298	$9,230
12,000 - 12,999	10,003	$26,204,193	19,712	$21,670,584	$47,874,697	549	$69,055	896	$25,771	$8,750
13,000 - 13,999	9,651	$27,248,462	17,253	$20,291,613	$47,540,075	326	$45,090	850	$25,359	$8,076
14,000 - 14,999	8,956	$27,094,676	15,249	$19,105,934	$46,200,610	162	$21,709	898	$26,893	$7,890
15,000 - 19,999	38,814	$137,284,296	50,861	$73,841,799	$211,126,095	163	$31,324	3,952	$116,603	$30,440
20,000 - 29,999	44,169	$206,903,072	29,790	$56,189,952	$263,093,024	41	$6,521	5,109	$144,156	$28,026
30,000 - 39,999	12,350	$76,967,756	3,905	$8,609,739	$85,577,495	01	$01	*	*1	$6,692
40,000 - 49,999	3,313	$26,092,634	720	$1,587,567	$27,680,201	01	$01	*	*1	$1,538
50,000 - 99,999	*	*	405	$893,430	$36,897,431	01	$01	759	$26,990	$1,108
$100,000 AND OVER	788	$31,016,668	45	$99,270	$31,115,938	01	$01	297	$12,697	$176
TAXABLE RETURNS	199,545	$720,509,956	399,764	$366,452,342	$1,086,962,303	32,702	$3,040,941	20,812	$607,431	$180,686
TOTAL ALL RETURNS	248,391	$874,523,827	608,571	$414,405,033	$1,288,928,860	79,996	$7,022,577	23,542	$677,319	$236,028

* Suppressed due to data privacy considerations.

1981 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 6

ALL FILERS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	473,931	$2,443,022,859	$1,635,621,574	$79,423,008	$1,045,137,949	219,253	$58,383,719	$0
TAXABLE RETURNS								
$ 1 -$ 1,000	67,032	$141,665,667	$50,340,683	$9,135,741	$29,486,060	5,371	$374,487	$1,095,852
1,001 - 2,000	50,509	$163,042,931	$90,879,930	$10,819,616	$75,482,483	3,577	$200,497	$1,590,209
2,001 - 3,000	76,953	$311,146,592	$241,540,147	$18,928,416	$199,495,598	4,205	$2,193,379	$3,482,562
3,001 - 4,000	109,796	$585,463,748	$489,673,140	$34,924,404	$386,052,489	7,210	$5,286,510	$8,232,240
4,001 - 5,000	113,896	$763,424,229	$682,656,379	$55,890,897	$512,378,207	15,511	$7,317,942	$13,936,474
5,001 - 6,000	117,257	$938,951,348	$870,738,057	$77,784,736	$665,388,331	23,614	$8,906,975	$21,056,696
6,001 - 7,000	114,877	$1,075,851,483	$1,020,888,372	$98,685,232	$746,777,598	32,796	$9,912,167	$30,351,136
7,001 - 8,000	115,495	$1,241,172,251	$1,197,742,575	$125,820,227	$866,509,068	42,275	$10,945,675	$41,284,120
8,001 - 9,000	118,330	$1,434,624,558	$1,401,408,779	$157,655,258	$1,006,250,587	50,074	$11,997,724	$53,569,761
9,001 - 10,000	115,617	$1,572,128,571	$1,545,546,264	$184,760,224	$1,098,450,681	57,415	$12,694,335	$63,753,693
10,001 - 11,000	107,547	$1,624,175,124	$1,608,460,763	$202,368,951	$1,128,920,761	62,343	$12,905,874	$70,574,085
11,001 - 12,000	100,141	$1,678,396,975	$1,660,002,053	$218,798,602	$1,151,208,047	66,799	$13,067,736	$76,236,250
12,001 - 13,000	90,725	$1,657,840,243	$1,650,982,748	$227,818,171	$1,133,516,984	66,809	$12,648,763	$79,573,823
13,001 - 14,000	80,446	$1,600,349,682	$1,595,092,511	$228,179,319	$1,085,440,151	67,020	$12,092,743	$79,963,837
14,001 - 15,000	70,189	$1,506,184,989	$1,504,712,296	$221,958,999	$1,017,118,982	65,249	$11,356,111	$77,920,499
15,001 - 20,000	226,495	$5,783,542,460	$5,808,503,944	$901,032,110	$3,889,126,222	266,085	$42,615,488	$325,975,244
20,001 - 30,000	132,637	$4,712,135,571	$4,732,544,081	$814,933,512	$3,123,770,232	203,994	$29,939,261	$304,133,663
30,001 - 40,000	25,961	$1,418,183,239	$1,427,486,389	$304,669,618	$882,585,228	42,471	$6,183,109	$98,737,133
40,001 - 50,000	9,330	$712,537,116	$711,162,893	$176,734,782	$413,529,767	15,635	$2,274,571	$50,418,308
50,001 -100,000	9,768	$1,135,611,365	$1,158,540,362	$341,962,363	$632,718,918	16,961	$2,442,534	$84,322,796
$100,001 AND OVER	1,776	$578,668,126	$612,274,508	$210,477,466	$300,951,877	2,500	$416,268	$44,471,051
TAXABLE RETURNS	11,854,777	$30,615,096,268	$30,061,176,874	$4,623,338,644	$20,325,258,771	1,117,914	$215,772,149	$1,530,679,432
TOTAL ALL RETURNS	12,328,708	$33,058,119,127	$31,696,798,448	$4,702,761,652	$21,370,396,720	1,337,167	$274,155,867	$1,530,679,432

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	180,780	$525,790,598	293,151	$74,582,469	$600,373,067	57,324	$5,192,617	7,247	$244,634	$106,824
TAXABLE RETURNS										
$ 1 -$ 1,000	55,825	$19,612,823	11,207	$572,601	$20,185,424	141	$142	67	$4,307	$4,064
1,001 - 2,000	40,394	$2,823,537	10,115	$1,684,294	$4,577,831	121	$386	28	$801	$3,508
2,001 - 3,000	41,653	$12,660,878	35,300	$10,475,255	$23,116,133	677	$11,126	151	$2,799	$10,952
3,001 - 4,000	54,718	$47,345,864	55,078	$21,350,383	$68,696,247	1,247	$60,512	798	$18,429	$19,838
4,001 - 5,000	67,698	$91,357,154	46,198	$23,030,121	$114,387,275	3,315	$283,566	1,643	$42,006	$20,656
5,001 - 6,000	68,864	$117,997,329	48,393	$29,567,661	$147,564,990	13,779	$1,370,726	2,068	$62,606	$24,170
6,001 - 7,000	69,187	$162,461,443	45,690	$32,964,099	$175,425,542	8,210	$606,821	2,296	$73,421	$25,366
7,001 - 8,000	71,615	$168,756,067	43,880	$36,557,213	$205,313,280	4,176	$443,648	2,639	$87,731	$27,136
8,001 - 9,000	74,090	$195,761,592	44,240	$41,761,362	$237,502,934	3,204	$412,871	2,931	$99,800	$29,926
9,001 - 10,000	74,587	$219,068,823	41,030	$43,266,536	$262,335,359	2,515	$378,428	3,138	$106,733	$32,680
10,001 - 11,000	71,678	$235,375,779	35,869	$41,795,272	$277,171,051	1,830	$276,058	3,456	$121,985	$33,598
11,001 - 12,000	69,086	$250,343,669	31,055	$39,631,735	$289,995,404	1,241	$167,749	3,668	$130,725	$34,974
12,001 - 13,000	63,953	$252,501,777	26,772	$37,149,816	$289,667,593	686	$90,040	3,940	$138,236	$34,888
13,001 - 14,000	58,021	$247,802,450	22,425	$33,590,591	$281,473,041	399	$53,811	4,019	$142,753	$34,534
14,001 - 15,000	51,785	$236,026,866	18,404	$29,607,671	$265,634,315	196	$27,115	4,028	$142,457	$33,550
15,001 - 20,000	176,751	$929,166,533	49,744	$96,179,029	$1,018,345,612	226	$42,067	17,111	$623,092	$129,860
20,001 - 30,000	116,155	$757,601,065	16,482	$36,359,292	$793,860,332	18	$11,189	16,492	$663,434	$101,830
30,001 - 40,000	24,687	$236,979,199	1,274	$3,251,644	$240,231,065	01	$01	6,316	$301,533	$23,504
40,001 - 50,000	8,996	$120,161,560	334	$736,804	$120,898,364	01	$01	3,185	$172,503	$7,902
50,001 -100,000	9,566	$183,364,937	224	$496,166	$183,861,103	01	$01	4,215	$261,779	$7,180
$100,001 AND OVER	1,756	$100,691,065	20	$66,120	$100,757,185	01	$01	960	$73,292	$1,108
TAXABLE RETURNS	11,270,843	$4,562,980,520	583,936	$558,065,473	$5,121,046,001	41,737	$4,236,256	83,169	$3,270,424	$641,262
TOTAL ALL RETURNS	11,451,623	$5,088,771,126	877,087	$632,647,942	$5,721,419,068	99,061	$9,428,873	90,396	$3,515,058	$748,086

1981 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 7

MARRIED PERSONS FILING JOINT RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	89,922	$689,029,746	$392,040,509	$16,900,830	$233,999,969	122,386	$22,250,768	$0
TAXABLE RETURNS								
$ 1 -$ 1,000	*	*	*	*	*	*	*	*
1,001 - 2,000	*	*	*	*	*	*	*	*
2,001 - 3,000	705	$30,750,859	$3,038,904	$510,659	$1,772,564	193	$52,862	$60,780
3,001 - 4,000	1,267	$31,048,751	$7,229,393	$672,248	$4,609,995	224	$139,983	$59,424
4,001 - 5,000	2,717	$45,491,838	$19,583,322	$1,258,516	$12,371,529	647	$387,693	$158,938
5,001 - 6,000	4,432	$61,441,783	$38,068,416	$2,133,274	$24,590,115	2,001	$790,117	$417,331
6,001 - 7,000	6,123	$81,093,091	$60,498,222	$3,170,243	$39,920,546	5,181	$1,245,607	$859,815
7,001 - 8,000	7,107	$99,871,780	$80,427,813	$4,668,845	$53,399,515	7,973	$1,552,762	$1,543,475
8,001 - 9,000	7,591	$109,276,074	$94,749,574	$5,648,136	$64,581,312	9,701	$1,711,217	$2,261,251
9,001 - 10,000	8,101	$126,129,592	$111,071,818	$7,313,218	$76,922,349	11,562	$1,889,239	$3,190,085
10,001 - 11,000	8,230	$132,915,311	$124,142,096	$8,709,425	$86,427,533	12,715	$1,971,891	$4,162,699
11,001 - 12,000	8,771	$159,412,918	$144,896,205	$11,155,529	$100,874,409	14,385	$2,151,281	$5,439,500
12,001 - 13,000	8,755	$162,809,756	$157,123,471	$12,998,228	$109,430,014	14,465	$2,145,521	$6,557,827
13,001 - 14,000	8,965	$180,648,676	$173,647,532	$15,414,467	$121,069,791	15,236	$2,220,732	$7,874,207
14,001 - 15,000	9,072	$191,284,623	$187,851,241	$17,762,445	$131,554,872	15,883	$2,276,047	$9,102,893
15,001 - 20,000	42,295	$1,055,064,048	$1,055,921,866	$115,490,208	$736,874,146	77,310	$10,791,028	$59,077,903
20,001 - 30,000	38,666	$1,336,305,273	$1,337,947,216	$185,541,786	$917,477,607	75,464	$10,179,674	$88,311,302
30,001 - 40,000	7,903	$419,091,618	$419,052,880	$75,923,786	$268,196,708	15,801	$2,116,220	$29,786,075
40,001 - 50,000	2,622	$199,675,405	$195,134,239	$42,242,049	$116,070,984	5,470	$716,523	$14,110,975
50,001 -100,000	2,613	$300,589,537	$303,905,400	$82,869,290	$168,905,375	5,598	$727,800	$22,477,474
$100,001 AND OVER	436	$141,899,720	$145,442,831	$46,023,670	$70,099,735	743	$110,796	$10,088,429
TAXABLE RETURNS	178,158	$4,968,237,849	$4,668,321,218	$641,649,984	$3,106,694,291	292,073	$43,434,216	$266,035,053
TOTAL ALL RETURNS	268,080	$5,657,267,595	$5,060,361,727	$658,550,814	$3,340,694,260	414,459	$65,684,983	$266,035,053

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	44,782	$163,957,450	45,140	$16,862,144	$180,819,602	7,779	$1,007,230	*	*	$29,592
TAXABLE RETURNS										
$ 1 -$ 1,000	545	$8,600,157	*	*	*	0	$0	38	$2,158	$200
1,001 - 2,000	256	$589,600	*	*	*	0	$0	8	$433	$162
2,001 - 3,000	252	$629,050	453	$126,631	$755,681	0	$0	11	$511	$150
3,001 - 4,000	539	$1,656,373	728	$292,777	$1,962,150	12	$108	10	$399	$460
4,001 - 5,000	1,521	$5,369,262	1,196	$603,517	$5,963,279	55	$2,092	*	*	$1,150
5,001 - 6,000	2,708	$10,285,695	1,724	$1,059,332	$11,345,027	161	$10,807	131	$3,765	$2,202
6,001 - 7,000	3,893	$15,794,677	2,230	$1,612,756	$17,407,433	521	$61,099	190	$7,592	$3,084
7,001 - 8,000	4,672	$20,327,184	2,435	$2,052,271	$22,359,455	917	$123,477	239	$10,397	$5,852
8,001 - 9,000	5,075	$22,165,133	2,516	$2,376,993	$24,520,126	1,156	$167,498	*	*	$4,152
9,001 - 10,000	5,430	$23,978,352	2,663	$2,807,899	$26,786,251	1,188	$208,595	*	*	$4,420
10,001 - 11,000	5,687	$26,042,039	2,543	$2,963,099	$29,005,138	1,022	$166,863	298	$13,935	$4,684
11,001 - 12,000	6,237	$29,629,379	2,534	$3,236,888	$32,866,267	827	$111,046	345	$14,480	$5,378
12,001 - 13,000	6,569	$31,661,088	2,186	$3,034,141	$34,695,229	492	$58,196	369	$14,965	$5,507
13,001 - 14,000	6,831	$33,964,161	2,134	$3,199,113	$37,163,274	293	$33,658	*	*	$6,182
14,001 - 15,000	6,991	$35,206,668	2,081	$3,369,264	$38,553,924	169	$17,915	*	*	$6,366
15,001 - 20,000	34,615	$168,817,831	7,680	$14,739,683	$205,557,514	175	$22,981	*	*	$33,600
20,001 - 30,000	34,913	$226,663,705	*	*	$236,927,825	61	$4,691	*	*	$32,506
30,001 - 40,000	7,662	$34,336,620	*	*	$36,912,386	0	$0	1,656	$86,215	$9,664
40,001 - 50,000	2,574	$10,215,311	*	*	$10,821,206	0	$0	868	$48,231	$3,856
50,001 -100,000	2,574	$12,051,780	*	*	$12,362,232	0	$0	1,117	$70,965	$2,316
$100,001 AND OVER	436	$2,315,816	*	*	$2,319,626	0	$0	219	$16,262	$356
TAXABLE RETURNS	139,966	$573,248,302	38,193	$50,601,129	$926,569,438	6,955	$981,017	*	*	$134,456
TOTAL ALL RETURNS	184,748	$1,037,205,752	83,333	$67,463,273	$1,185,169,040	14,732	$1,988,247	14,924	$707,787	$164,048

* suppressed to avoid disclosure of individual returns

1981 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 8

MARRIED PERSONS FILING SEPARATELY ON THE COMBINED RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	126,136	$734,113,124	$529,263,326	$29,442,136	$296,301,659	56,248	$15,280,946	$0
TAXABLE RETURNS								
$ 1 - $ 1,000	63,968	$83,165,999	$39,092,552	$6,070,101	$27,984,151	4,042	$83,480	$461,786
1,001 - 2,000	47,392	$102,405,205	$83,968,991	$10,072,836	$70,763,325	3,231	$54,915	$1,487,132
2,001 - 3,000	46,410	$160,044,391	$141,724,194	$16,299,732	$116,557,481	3,792	$252,071	$2,974,414
3,001 - 4,000	54,939	$276,625,214	$252,730,213	$26,341,826	$193,743,764	6,124	$1,453,784	$5,370,201
4,001 - 5,000	62,993	$412,380,286	$385,237,130	$38,744,527	$283,592,918	12,172	$3,104,182	$8,818,029
5,001 - 6,000	61,892	$495,443,222	$471,182,358	$49,250,483	$340,616,360	16,830	$4,071,734	$12,451,143
6,001 - 7,000	61,052	$576,472,924	$556,060,808	$60,858,292	$396,967,954	21,182	$4,799,793	$16,944,834
7,001 - 8,000	62,261	$679,174,271	$662,702,767	$76,777,121	$467,235,169	25,762	$5,539,888	$22,876,776
8,001 - 9,000	63,941	$795,250,753	$780,522,005	$95,310,473	$543,059,122	30,227	$6,327,428	$29,387,945
9,001 - 10,000	63,641	$890,847,109	$879,232,731	$112,712,649	$604,949,864	35,137	$7,038,866	$35,347,983
10,001 - 11,000	60,792	$948,100,943	$939,070,615	$125,277,282	$638,296,353	39,849	$7,607,773	$39,833,189
11,001 - 12,000	57,622	$993,782,349	$906,661,280	$136,883,972	$662,641,930	43,372	$7,976,981	$43,647,601
12,001 - 13,000	52,592	$992,408,027	$987,525,133	$142,621,412	$657,120,213	44,502	$7,950,606	$45,676,228
13,001 - 14,000	46,476	$953,569,152	$951,017,686	$141,997,..19	$627,214,766	44,681	$7,676,016	$45,669,161
14,001 - 15,000	40,270	$892,911,255	$890,914,601	$136,840,624	$583,616,359	43,194	$7,225,679	$44,130,605
15,001 - 20,000	128,101	$3,163,369,944	$3,371,610,457	$545,165,798	$2,196,921,616	167,877	$26,529,399	$181,981,873
20,001 - 30,000	73,848	$2,672,403,254	$2,689,759,826	$485,491,611	$1,740,226,610	117,948	$17,571,373	$168,747,064
30,001 - 40,000	15,233	$844,317,270	$852,065,746	$188,878,896	$518,774,520	25,102	$3,730,686	$58,186,619
40,001 - 50,000	5,061	$445,449,187	$450,915,997	$115,908,000	$260,068,911	9,651	$1,453,475	$31,825,962
50,001 -100,000	6,318	$733,491,555	$750,595,865	$225,220,237	$489,507,055	10,817	$1,606,904	$54,784,408
$100,001 AND OVER	1,176	$370,266,166	$390,161,743	$140,033,321	$197,472,981	1,678	$285,467	$29,402,704
TAXABLE RETURNS	1,076,776	$17,681,878,478	$17,521,560,690	$2,877,564,492	$11,538,341,498	707,170	$122,340,561	$880,005,657
TOTAL ALL RETURNS	1,202,912	$18,415,991,602	$18,050,824,016	$2,907,006,628	$11,834,643,157	763,418	$137,621,508	$880,005,657

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	87,078	$207,569,209	39,058	$9,734,668	$21..303,877	*	*	2,810	$104,316	$22,046
TAXABLE RETURNS										
$ 1 -$ 1,000	54,711	$7,052,179	9,257	$450,459	$7,502,630	01	$31	8	$1,480	$3,450
1,001 - 2,000	39,906	$1,809,322	7,486	$1,243,508	$3,132,830	01	$71	7	$215	$2,860
2,001 - 3,000	38,690	$4,711,803	7,720	$2,155,178	$8,866,981	71	$901	45	$1,069	$3,218
3,001 - 4,000	46,127	$29,209,071	8,812	$3,443,552	$32,652,623	751	$2,949	253	$5,963	$5,266
4,001 - 5,000	53,151	$57,986,312	9,842	$4,913,373	$62,899,685	*	*	720	$18,957	$7,412
5,001 - 6,000	52,184	$75,302,037	9,708	$5,933,478	$81,315,515	255	$17,524	903	$30,690	$8,270
6,001 - 7,000	51,157	$91,092,399	9,895	$7,142,163	$98,234,562	*	*	1,026	$36,418	$9,414
7,001 - 8,000	52,436	$110,503,930	9,825	$8,186,547	$118,690,477	337	$36,028	1,217	$43,442	$10,826
8,001 - 9,000	54,282	$132,234,284	9,659	$9,110,126	$141,352,410	207	$34,739	1,398	$52,461	$12,524
9,001 - 10,000	54,725	$152,166,211	8,916	$9,406,007	$161,570,218	211	$28,576	1,573	$57,094	$15,290
10,001 - 11,000	52,803	$166,906,475	7,990	$9,310,505	$176,296,980	147	$20,906	1,813	$67,817	$16,828
11,001 - 12,000	50,518	$178,065,985	7,104	$9,069,393	$187,135,378	811	$8,805	2,020	$76,936	$18,492
12,001 - 13,000	46,037	$178,688,826	6,555	$9,034,604	$187,723,503	461	$7,203	2,319	$84,526	$19,132
13,001 - 14,000	40,907	$173,459,162	5,569	$8,346,534	$181,805,701	321	$6,901	2,417	$89,074	$19,304
14,001 - 15,000	35,568	$162,859,121	4,722	$7,598,697	$170,457,818	141	$2,201	2,483	$90,100	$19,434
15,001 - 20,000	112,728	$600,363,931	15,313	$29,159,105	$629,523,036	231	$6,869	10,637	$396,994	$74,663
20,001 - 30,000	67,415	$449,850,482	6,433	$16,191,198	$466,041,680	*	*	10,460	$423,866	$56,456
30,001 - 40,000	14,533	$134,000,482	640	$1,411,840	$144,412,322	01	$01	4,144	$197,616	$12,908
40,001 - 50,000	5,604	$74,555,092	174	$383,844	$74,938,936	01	$01	2,158	$116,967	$5,600
50,001 -100,000	6,203	$117,620,121	103	$240,454	$117,860,525	01	$01	2,843	$120,867	$4,600
$100,001 AND OVER	1,165	$59,835,587	91	$19,854	$59,855,441	01	$01	678	$53,643	$718
TAXABLE RETURNS	931,040	$2,967,512,747	145,736	$140,816,299	$3,108,329,046	*	*	49,102	$2,025,063	$325,750
TOTAL ALL RETURNS	1,018,118	$3,175,082,956	184,794	$150,510,967	$3,325,632,923	4,317	$416,030	51,912	$2,129,379	$347,796

* Information for this data item is not available.

TABLE 9

MARRIED PERSONS FILING SEPARATELY ON TWO RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	220	$1,288,788	$694,461	$17,482	460,715	117	$23,942	$0
TAXABLE RETURNS								
$ 1 -$ 1,000	*	*	*	*	*	*	*	*
1,001 - 2,000	*	*	*	*	*	*	*	*
2,001 - 3,000	24	$122,017	$86,991	$6,326	$65,299	5	$1,914	$344
3,001 - 4,000	44	$202,180	$194,203	$8,086	$152,766	4	$3,234	$2,194
4,001 - 5,000	53	$309,604	$304,300	$20,667	$238,855	17	$5,214	$4,708
5,001 - 6,000	37	$297,449	$288,736	$18,658	$205,572	22	$4,174	$5,916
6,001 - 7,000	53	$485,030	$469,892	$37,652	$364,877	27	$6,072	$12,654
7,001 - 8,000	47	$595,659	$529,938	$53,383	$353,151	49	$6,404	$15,170
8,001 - 9,000	43	$506,996	$503,768	$50,608	$368,699	27	$5,073	$19,344
9,001 - 10,000	31	$420,722	$428,856	$50,443	$293,906	27	$3,960	$16,635
10,001 - 11,000	25	$390,236	$400,887	$48,832	$264,372	30	$3,828	$15,915
11,001 - 12,000	32	$527,988	$538,428	$62,705	$369,735	34	$4,620	$24,384
12,001 - 13,000	31	$595,912	$575,591	$69,856	$388,862	40	$4,950	$26,964
13,001 - 14,000	20	$389,870	$400,536	$65,818	$268,388	24	$3,300	$19,380
14,001 - 15,000	17	$364,119	$373,622	$48,103	$245,786	22	$2,838	$18,807
15,001 - 20,000	56	$1,425,770	$1,450,586	$216,731	$958,780	78	$9,372	$81,983
20,001 - 30,000	11	$394,512	$401,653	$72,496	$254,749	19	$2,046	$25,199
30,001 - 40,000	4	$212,083	$213,456	$42,960	$129,807	10	$1,056	$14,549
40,001 - 50,000	-	-$	-$	-$	-$	-	-$	-$
50,001 -100,000	-	-$	-$	-$	-$	-	-$	-$
$100,001 AND OVER	-	-$	-$	-$	-$	-	-$	-$
TAXABLE RETURNS	534	$7,259,715	$7,169,503	$853,568	$4,910,721	435	$68,333	$304,190
TOTAL ALL RETURNS	754	$8,548,503	$7,863,964	$871,050	$5,371,436	552	$92,275	$304,190

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	74	$250,060	146	$32,971	$283,031	*	*	*	*	$44
TAXABLE RETURNS										
$ 1 -$ 1,000	0	$0	*	*	*	0	$0	0	$0	$0
1,001 - 2,000	0	$0	*	*	*	0	$0	0	$0	*
2,001 - 3,000	6	$9,937	18	$5,429	$15,366	0	$0	0	$0	$0
3,001 - 4,000	13	$21,403	31	$11,968	$33,351	0	$0	0	$0	$10
4,001 - 5,000	25	$29,857	30	$14,921	$44,778	*	*	*	*	$12
5,001 - 6,000	17	$52,231	20	$12,295	$64,506	0	$0	0	$0	$8
6,001 - 7,000	27	$68,550	26	$18,813	$87,363	*	*	4	$161	$18
7,001 - 8,000	25	$104,974	22	$18,430	$123,404	0	$0	0	$0	$12
8,001 - 9,000	19	$61,601	24	$22,780	$84,381	0	$0	*	*	$12
9,001 - 10,000	17	$69,736	14	$14,749	$84,507	0	$0	*	*	$8
10,001 - 11,000	20	$81,815	5	$5,868	$87,683	0	$0	0	$0	*
11,001 - 12,000	18	$87,952	14	$18,036	$105,988	0	$0	0	$0	$8
12,001 - 13,000	21	$103,007	10	$13,866	$116,873	0	$0	0	$0	$22
13,001 - 14,000	12	$74,405	6	$11,925	$86,330	0	$0	*	*	$8
14,001 - 15,000	13	$73,304	4	$6,425	$79,733	0	$0	*	*	*
15,001 - 20,000	48	$260,083	8	$14,992	$275,075	0	$0	*	*	$20
20,001 - 30,000	*	*	*	*	$74,400	0	$0	*	*	*
30,001 - 40,000	*	*	*	*	$40,[illegible]	0	$0	0	$0	$0
40,001 - 50,000	-	-$	-	-$	-$	-	-$	-	-$	-$
50,001 - 100,000	-	-$	-	-$	-$	-	-$	-	-$	-$
$100,001 AND OVER	-	-$	-	-$	-$	-	-$	-	-$	$
TAXABLE RETURNS	292	$1,202,516	242	$195,698	$1,405,214	*	*	*	*	$122
TOTAL ALL RETURNS	366	$1,452,576	388	$228,669	$1,680,245	16	$2,019	18	$573	$216

* Data withheld to maintain taxpayer confidentiality.

1981 INDIVIDUAL INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 10

SINGLE PERSONS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
NO-TAX RETURNS	257,653	$1,018,591,201	$713,623,278	$33,062,560	$514,375,606	40,502	$20,828,062	$0
TAXABLE RETURNS								
$ 1 - $ 1,000	2,040	$16,808,485	$4,917,015	$1,351,398	$933,579	161	$93,032	$192,034
1,001 - 2,000	2,344	$19,031,253	$4,625,216	$296,902	$3,558,175	811	$86,138	$50,376
2,001 - 3,000	29,814	$120,229,325	$96,690,058	$2,111,699	$81,100,254	215	$1,886,532	$447,023
3,001 - 4,000	53,546	$257,587,603	$229,511,331	$7,902,244	$187,545,964	858	$3,689,508	$2,800,421
4,001 - 5,000	48,133	$305,242,501	$277,531,627	$15,867,189	$216,174,905	2,675	$3,820,853	$4,954,800
5,001 - 6,000	50,896	$381,768,894	$361,198,547	$26,382,321	$279,976,284	4,681	$4,040,950	$8,182,306
6,001 - 7,000	47,649	$417,800,438	$403,859,450	$34,619,045	$309,544,221	6,406	$3,860,695	$12,533,832
7,001 - 8,000	46,080	$461,530,533	$454,082,057	$44,320,878	$345,621,235	8,491	$3,846,541	$16,848,698
8,001 - 9,000	46,755	$529,590,735	$525,633,432	$56,645,961	$397,441,454	10,119	$3,954,006	$21,901,220
9,001 - 10,000	43,844	$556,731,148	$554,812,859	$64,683,914	$416,234,562	10,689	$3,762,290	$25,198,990
10,001 - 11,000	38,500	$542,760,634	$544,047,165	$68,333,412	$403,932,503	9,749	$3,322,382	$26,562,282
11,001 - 12,000	33,716	$524,673,720	$527,906,140	$70,696,396	$387,321,973	9,008	$2,934,854	$27,124,765
12,001 - 13,000	29,349	$501,946,548	$505,758,553	$72,128,675	$366,577,895	7,802	$2,547,685	$27,312,823
13,001 - 14,000	24,985	$465,741,964	$470,026,757	$70,721,815	$336,887,206	7,079	$2,192,695	$26,401,089
14,001 - 15,000	20,830	$421,624,992	$425,572,832	$67,307,827	$301,721,965	6,150	$1,851,547	$24,668,195
15,001 - 20,000	56,043	$1,363,682,698	$1,379,521,033	$240,159,373	$954,371,680	20,820	$5,285,688	$84,833,486
20,001 - 30,000	20,112	$702,952,532	$704,435,388	$143,827,619	$465,811,266	10,563	$2,186,169	$47,050,098
30,001 - 40,000	2,821	$154,562,268	$156,174,307	$39,823,968	$95,484,685	1,558	$335,146	$10,749,890
40,001 - 50,000	847	$47,412,442	$45,112,657	$18,504,653	$37,389,802	506	$104,573	$4,481,370
50,001 -100,000	837	$101,530,273	$104,039,097	$33,884,836	$54,303,492	546	$107,751	$7,060,914
$100,001 AND OVER	166	$66,511,240	$68,669,934	$23,620,475	$33,379,161	79	$20,005	$4,979,918
TAXABLE RETURNS	599,309	$7,977,720,226	$7,864,125,455	$1,103,270,600	$5,675,312,261	118,236	$49,929,039	$384,334,531
TOTAL ALL RETURNS	856,962	$8,996,311,427	$8,577,748,733	$1,136,333,160	$6,189,687,867	158,738	$70,757,101	$384,334,531

MINNESOTA TAXABLE INCOME	NUMBER OF ITEMIZING FILERS	AMOUNT OF ITEMIZED DEDUCTIONS	NUMBER OF STANDARD DEDUCTION FILERS	AMOUNT OF STANDARD DEDUCTIONS	TOTAL PERSONAL DEDUCTIONS	NUMBER OF LOW INCOME CREDIT FILERS	AMOUNT OF LOW INCOME CREDIT	NUMBER OF POLITICAL CONTRIB. CREDIT FILERS	AMOUNT OF POLITICAL CONTRIB. CREDIT	AMOUNT OF $2 CHECKOFF
NO-TAX RETURNS	48,846	$154,013,871	208,807	$47,952,686	$201,966,557	47,294	$3,981,636	2,730	$69,800	$55,142
TAXABLE RETURNS										
$ 1 - $ 1,000	569	$3,960,487	1,471	$91,260	$4,051,747	14	$139	21	$661	$414
1,001 - 2,000	232	$414,807	2,114	$355,332	$770,139	12	$379	13	$154	$504
2,001 - 3,000	2,705	$5,290,088	27,109	$8,188,017	$13,478,105	670	$11,036	95	$1,220	$7,560
3,001 - 4,000	8,039	$16,461,017	45,507	$17,602,106	$34,063,123	1,160	$57,455	535	$12,067	$14,082
4,001 - 5,000	13,003	$27,991,223	35,130	$17,498,310	$45,489,533	3,054	$271,848	869	$21,682	$12,082
5,001 - 6,000	13,955	$32,277,386	36,941	$22,562,556	$54,839,942	13,363	$1,342,395	1,034	$27,952	$13,690
6,001 - 7,000	14,110	$35,505,817	33,539	$24,190,367	$59,696,184	7,329	$515,499	1,076	$31,450	$12,850
7,001 - 8,000	14,480	$37,819,979	31,600	$26,319,965	$64,139,944	*	*	1,183	$33,892	$12,446
8,001 - 9,000	14,714	$41,302,574	32,041	$30,243,443	$71,546,017	1,761	$210,634	1,252	$35,940	$13,238
9,001 - 10,000	14,407	$42,854,522	29,437	$31,039,861	$73,894,383	1,116	$149,257	1,308	$38,856	$12,962
10,001 - 11,000	13,169	$42,265,450	25,331	$29,515,800	$71,781,250	661	$88,290	1,345	$40,237	$12,082
11,001 - 12,000	12,313	$42,580,353	21,403	$27,307,418	$69,887,771	333	$47,898	1,303	$39,309	$11,096
12,001 - 13,000	11,326	$42,048,858	18,023	$25,003,125	$67,051,983	148	$24,641	1,272	$38,745	$10,226
13,001 - 14,000	10,271	$40,384,717	14,714	$22,033,019	$62,417,736	75	$13,260	1,211	$35,461	$9,040
14,001 - 15,000	9,233	$37,809,755	11,597	$18,653,285	$56,543,040	33	$6,970	1,113	$32,181	$7,726
15,001 - 20,000	29,300	$134,724,681	26,743	$50,265,299	$184,989,980	28	$12,218	3,935	$113,430	$21,552
20,001 - 30,000	*	*	6,295	$13,886,770	$94,736,503	*	*	2,222	$66,587	$7,912
30,001 - 40,000	*	*	522	$1,261,832	$20,865,696	01	$01	518	$17,702	$932
40,001 - 50,000	735	$8,891,130	112	$247,072	$9,138,202	01	$01	189	$6,751	$268
50,001 100,000	761	$15,683,113	*	*	$15,850,769	01	$01	255	$10,440	$180
$100,001 AND OVER	157	$11,650,444	*	*	$11,670,298	01	$01	63	$2,900	$34
TAXABLE RETURNS	199,545	$720,509,956	399,764	$346,452,347	$1,086,962,303	32,702	$3,040,941	20,812	$607,431	$180,886
TOTAL ALL RETURNS	248,391	$874,523,827	608,571	$414,405,033	$1,288,928,860	79,996	$7,022,577	23,542	$677,319	$236,028

* Information not tabulated to avoid disclosure

TABLE 11

1981 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY COUNTY

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
AITKIN	6,888	$54,938,592	$53,226,731	$8,859	$5,799,112	$37,483,856	$2,880,948
ANOKA	186,582	$1,594,487,222	$1,590,694,644	$14,925	$224,817,443	$1,075,997,579	$78,225,602
BECKER	13,987	$139,875,824	$136,346,426	$9,748	$15,037,190	$95,817,889	$5,235,551
BELTRAMI	13,140	$139,704,156	$134,560,590	$10,241	$15,968,724	$94,803,011	$5,516,888
BENTON	11,386	$131,138,773	$130,527,634	$11,464	$15,346,917	$91,930,460	$5,678,775
BIG STONE	3,867	$38,744,402	$37,817,649	$9,780	$4,490,190	$26,821,965	$1,553,276
BLUE EARTH	27,943	$332,745,433	$328,278,362	$11,748	$45,438,830	$225,719,556	$14,556,733
BROWN	16,426	$186,333,643	$183,939,475	$11,198	$24,410,982	$130,556,525	$8,284,804
CARLTON	13,922	$175,993,249	$172,592,467	$12,397	$22,971,800	$122,404,894	$8,280,963
CARVER	20,618	$293,271,443	$291,378,282	$14,132	$41,312,723	$194,919,192	$13,982,295
CASS	8,738	$83,517,700	$78,392,834	$8,980	$8,722,954	$54,639,107	$2,943,806
CHIPPEWA	8,173	$86,471,349	$85,180,265	$10,422	$10,738,991	$60,373,479	$3,641,318
CHISAGO	15,836	$166,736,143	$166,543,385	$12,776	$20,873,767	$113,385,175	$7,549,592
CLAY	23,815	$291,334,544	$282,482,535	$11,862	$36,671,476	$192,261,257	$12,332,102
CLEARWATER	3,548	$31,540,991	$31,516,736	$8,883	$3,266,693	$23,134,399	$1,208,988
COOK	2,165	$23,835,527	$22,754,395	$10,510	$2,880,963	$16,121,870	$979,985
COTTONWOOD	7,933	$85,855,493	$84,258,510	$10,621	$10,901,959	$58,942,770	$3,592,141
CROW WING	19,660	$218,328,213	$212,733,857	$10,821	$26,343,498	$146,227,601	$8,857,840
DAKOTA	114,818	$1,874,754,791	$1,846,742,215	$16,084	$281,989,696	$1,220,489,464	$93,941,324
DODGE	7,845	$90,562,971	$90,437,140	$11,528	$10,906,004	$62,635,924	$3,909,123
DOUGLAS	14,133	$167,167,540	$144,417,771	$10,218	$16,921,428	$100,005,354	$5,761,611
FARIBAULT	11,214	$121,781,811	$120,147,786	$10,714	$16,174,203	$84,482,353	$5,168,802
FILLMORE	10,900	$107,302,695	$105,992,140	$9,724	$12,748,326	$75,215,697	$4,275,456
FREEBORN	19,873	$234,571,805	$231,442,167	$11,646	$30,605,820	$162,855,857	$10,577,426
GOODHUE	21,648	$265,088,034	$261,758,906	$12,092	$35,634,238	$181,689,532	$12,158,636
GRANT	3,712	$37,701,077	$36,648,532	$9,873	$4,360,200	$26,834,273	$1,523,802
HENNEPIN	596,647	$9,815,919,729	$9,619,891,997	$16,123	$1,589,573,584	$6,260,965,884	$491,466,459
HOUSTON	9,515	$104,096,359	$101,405,348	$10,657	$12,723,738	$72,024,951	$4,350,063
HUBBARD	6,211	$58,445,905	$56,170,774	$9,044	$5,747,784	$39,929,405	$2,078,475
ISANTI	11,894	$137,125,238	$138,043,490	$12,443	$16,787,498	$94,765,739	$6,196,141
ITASCA	19,403	$251,707,798	$246,378,099	$12,698	$32,920,294	$173,732,759	$11,957,879
JACKSON	7,213	$80,166,947	$78,228,796	$10,846	$10,432,495	$54,979,474	$3,335,210
KANABEC	5,588	$56,182,913	$56,261,876	$10,068	$6,094,775	$40,056,443	$2,248,546
KANDIYOHI	19,606	$227,435,827	$224,983,778	$11,475	$29,047,421	$154,471,861	$9,838,919
KITTSON	3,384	$36,148,848	$35,629,209	$10,529	$4,375,091	$25,481,404	$1,584,596
KOOCHICHING	8,079	$100,726,244	$99,453,521	$12,310	$13,292,854	$71,046,540	$4,880,787
LAC QUI PARLE	5,598	$57,549,289	$56,090,865	$10,020	$6,852,956	$40,561,876	$2,417,403
LAKE	6,817	$92,937,091	$91,977,354	$15,286	$14,109,694	$64,989,172	$5,138,768
LAKE OF THE WOODS	1,812	$17,934,578	$17,308,887	$9,552	$2,021,955	$12,741,544	$717,680
LE SUEUR	12,865	$144,779,818	$143,398,355	$11,146	$18,347,848	$100,074,172	$6,239,238
LINCOLN	3,885	$33,922,218	$33,063,848	$8,511	$3,513,185	$23,869,792	$1,244,447
LYON	13,851	$157,218,929	$153,924,280	$11,113	$20,315,180	$108,071,509	$6,702,664
MCLEOD	17,267	$208,841,499	$207,839,277	$12,037	$27,817,149	$146,746,544	$9,696,360
MAHNOMEN	2,044	$18,762,216	$17,648,846	$8,634	$1,947,399	$12,820,157	$699,193
MARSHALL	6,330	$61,941,364	$60,695,857	$9,574	$7,009,294	$43,824,729	$2,475,421
MARTIN	14,853	$175,138,806	$171,845,125	$11,570	$23,866,182	$118,977,565	$7,650,852

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1981 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY COUNTY

-CONTINUED

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
MEEKER	10,764	$114,219,308	$113,752,284	$10,568	$13,797,526	$80,343,444	$4,878,773
MILLE LACS	8,734	$92,142,293	$90,919,000	$10,410	$10,461,443	$63,965,968	$3,733,224
MORRISON	13,128	$127,511,971	$124,827,833	$9,509	$13,159,035	$88,987,337	$4,806,651
MOWER	21,682	$272,197,806	$266,321,304	$12,283	$38,413,919	$186,128,683	$12,982,631
MURRAY	5,963	$59,856,885	$58,097,242	$9,743	$7,275,298	$41,496,387	$2,425,219
NICOLLET	13,862	$165,276,867	$163,117,259	$11,767	$21,394,954	$112,457,232	$7,194,882
NOBLES	12,237	$138,364,912	$135,844,627	$11,101	$18,303,625	$96,188,985	$6,087,126
NORMAN	4,523	$49,962,909	$48,674,837	$10,762	$6,314,614	$34,695,409	$2,179,978
OLMSTED	57,103	$845,196,000	$827,173,215	$14,486	$126,785,731	$556,585,521	$41,288,649
OTTERTAIL	25,527	$261,827,225	$255,292,064	$10,001	$30,168,651	$180,695,248	$10,351,733
PENNINGTON	7,371	$80,278,484	$79,324,863	$10,762	$9,934,166	$54,888,425	$3,384,224
PINE	8,736	$88,369,867	$87,313,093	$9,995	$9,975,894	$62,690,864	$3,631,715
PIPESTONE	5,926	$55,986,184	$54,890,436	$9,263	$6,663,297	$38,641,917	$2,133,681
POLK	17,356	$194,884,391	$190,908,669	$11,000	$23,977,679	$133,556,738	$8,241,556
POPE	5,612	$53,883,143	$52,793,641	$9,407	$5,904,927	$37,785,541	$2,094,692
RAMSEY	272,385	$4,197,974,785	$4,122,701,641	$15,136	$652,194,447	$2,755,186,651	$207,685,980
RED LAKE	2,468	$21,714,185	$21,358,628	$8,654	$2,090,871	$15,536,078	$779,628
REDWOOD	10,596	$113,961,691	$111,949,696	$10,565	$14,359,236	$79,125,030	$4,798,268
RENVILLE	11,072	$123,421,278	$121,472,836	$10,971	$16,128,119	$85,862,974	$5,464,998
RICE	23,367	$285,914,639	$282,586,737	$12,093	$37,084,973	$194,001,333	$12,530,932
ROCK	5,656	$61,219,344	$59,742,646	$10,563	$7,838,111	$42,295,237	$2,601,868
ROSEAU	6,870	$56,481,115	$56,078,103	$9,239	$6,307,399	$40,627,978	$2,238,466
ST LOUIS	109,726	$1,555,136,208	$1,514,870,717	$13,806	$225,207,683	$1,059,658,436	$77,843,766
SCOTT	24,484	$352,408,778	$353,274,517	$14,429	$48,706,736	$235,782,440	$16,953,424
SHERBURNE	14,755	$202,815,493	$201,996,490	$13,690	$26,422,740	$136,795,621	$9,487,771
SIBLEY	8,605	$85,644,673	$85,151,092	$9,896	$10,184,869	$60,955,818	$3,550,291
STEARNS	52,462	$619,432,615	$612,898,637	$11,683	$77,209,558	$426,569,421	$26,956,595
STEELE	17,525	$211,476,236	$208,343,169	$11,888	$27,914,180	$144,080,248	$9,293,398
STEVENS	5,601	$62,238,363	$60,980,661	$10,887	$7,812,792	$43,048,838	$2,676,657
SWIFT	6,452	$66,163,234	$64,598,723	$10,011	$7,658,663	$46,402,740	$2,747,638
TODD	10,569	$98,517,297	$98,173,272	$9,289	$10,474,491	$70,215,397	$3,807,077
TRAVERSE	2,935	$32,625,108	$31,478,439	$10,722	$4,127,472	$22,250,514	$1,394,987
WABASHA	10,635	$114,787,453	$113,546,518	$10,677	$13,974,116	$80,849,481	$4,853,267
WADENA	6,869	$59,931,547	$59,275,283	$8,799	$6,834,615	$42,239,956	$2,392,402
WASECA	10,324	$121,101,384	$119,648,934	$11,589	$16,157,176	$83,648,024	$5,395,136
WASHINGTON	61,675	$1,020,996,698	$1,011,812,121	$16,406	$156,989,735	$664,583,987	$51,731,621
WATONWAN	6,949	$75,391,547	$74,487,954	$10,719	$9,346,351	$52,866,906	$3,284,425
WILKIN	4,326	$51,740,791	$50,378,386	$11,645	$6,641,834	$35,589,616	$2,328,899
WINONA	23,223	$269,143,831	$264,188,083	$11,376	$34,992,857	$184,485,857	$11,585,213
WRIGHT	29,615	$371,114,249	$371,226,881	$12,535	$46,727,807	$254,752,324	$16,830,254
YELLOW MEDICINE	7,264	$77,538,700	$76,304,567	$10,504	$9,589,168	$54,450,439	$3,355,322
COUNTY TOTAL	2,259,656	$31,697,034,258	$31,168,718,992	$13,794	$4,617,628,373	$21,014,187,114	$1,510,469,983
OTHER STATES & UNDESIGNATED	69,852	$1,361,084,869	$528,079,456	$7,648	$85,133,279	$356,209,653	$20,209,449
GRAND TOTAL	2,328,708	$33,058,119,127	$31,696,798,448	$13,611	$4,702,761,652	$21,370,396,767	$1,530,679,432

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1981 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-AITKIN							
AITKIN	1,080	$11,707,976	$11,247,563	$10,359	$1,471,451	$7,662,341	$697,336
HILL CITY	222	$1,944,250	$1,924,735	$8,670	$187,866	$1,360,328	$89,735
MC GRATH	35	$395,462	$417,071	$11,916	$39,930	$309,967	$19,939
PC GREGOR	207	$2,095,791	$2,036,095	$9,836	$228,381	$1,416,253	$76,815
PALISADE	88	$635,625	$615,110	$6,990	$51,742	$456,804	$16,322
TAMARACK	34	$287,295	$289,299	$8,509	$27,631	$217,559	$12,574
CITY TOTAL	1,866	$17,065,999	$16,469,876	$9,886	$2,006,699	$11,403,052	$852,721
COUNTY-ANOKA							
ANDOVER	2,841	$26,758,326	$26,984,456	$10,538	$6,565,675	$30,986,686	$2,331,346
ANOKA	12,700	$190,558,544	$190,012,930	$14,962	$27,260,613	$127,524,074	$9,310,705
BETHEL	632	$9,567,195	$9,648,563	$15,267	$1,322,989	$6,508,613	$486,824
BLAINE	14,656	$220,163,334	$220,439,031	$15,041	$29,682,682	$149,573,494	$10,663,935
CENTERVILLE	388	$6,171,978	$6,165,892	$15,891	$917,387	$4,109,627	$304,194
CIRCLE PINES	2,468	$36,979,930	$37,258,935	$15,097	$5,177,984	$25,216,584	$1,823,914
COLUMBIA HEIGHTS	10,253	$148,394,061	$146,411,017	$14,280	$22,619,507	$100,781,479	$7,422,360
COON RAPIDS	19,368	$297,691,553	$297,305,223	$15,350	$41,448,775	$199,833,313	$14,499,762
EAST BETHEL	1,711	$27,203,036	$27,360,763	$15,991	$3,546,872	$18,355,663	$1,336,176
FRIDLEY	16,361	$256,436,906	$254,945,057	$15,585	$39,531,242	$173,080,077	$13,239,704
HAM LAKE	2,377	$36,732,036	$36,748,656	$15,460	$4,905,267	$24,423,641	$1,751,194
HILLTOP	158	$1,966,247	$1,940,736	$12,283	$260,530	$1,394,180	$93,537
LEXINGTON	702	$9,456,874	$9,482,244	$13,507	$1,214,824	$6,583,937	$438,085
LINT LAKES	1,895	$28,835,565	$28,919,617	$15,261	$3,757,201	$18,959,767	$1,346,992
RAMSEY	3,112	$50,542,982	$50,781,240	$16,318	$6,694,298	$33,479,009	$2,443,933
SPRING LAKE PARK	2,951	$44,212,618	$44,453,133	$15,064	$6,334,252	$30,680,383	$2,253,601
ST FRANCIS	411	$5,626,840	$5,639,008	$13,866	$685,916	$3,916,042	$269,917
CITY TOTAL	92,964	$1,417,297,705	$1,414,456,301	$15,219	$201,925,613	$955,387,049	$69,995,779
COUNTY-BECKER							
AUDUBON	162	$1,635,092	$1,620,432	$10,003	$167,515	$1,132,882	$59,009
CALLAWAY	75	$665,913	$659,636	$8,128	$62,720	$415,693	$19,492
DETROIT LAKES	4,247	$69,341,292	$67,375,614	$11,155	$9,919,697	$32,463,347	$1,967,261
FRAZEE	539	$5,220,851	$5,131,626	$9,538	$548,645	$3,713,555	$189,829
LAKE PARK	356	$3,829,684	$3,712,286	$10,428	$441,275	$2,574,001	$141,983
OGEMA	91	$698,917	$694,931	$7,196	$62,441	$499,482	$24,288
WOLF LAKE	22	$154,323	$156,693	$7,120	$10,614	$123,618	$4,194
CITY TOTAL	5,491	$80,695,742	$79,260,988	$10,792	$7,212,710	$40,918,578	$2,405,958
COUNTY-BELTRAMI							
BEMIDJI	5,879	$85,046,955	$82,894,502	$10,698	$7,887,779	$44,991,843	$2,649,908
BLACKDUCK	336	$3,206,562	$3,038,379	$9,043	$350,649	$2,132,393	$118,685
FUNKLEY	5	$31,098	$32,766	$6,553	$1,074	$27,990	$767
KELLIHER	130	$1,216,441	$1,174,667	$9,036	$141,177	$867,929	$48,443
SOLWAY	74	$683,411	$692,904	$9,228	$69,587	$512,198	$26,158
TENSTRIKE	73	$759,179	$760,046	$10,412	$88,617	$566,966	$33,239
TURTLE RIVER	24	$223,900	$220,577	$9,195	$22,586	$163,019	$8,540
WILTON	79	$758,209	$738,463	$9,347	$78,882	$519,150	$26,066
CITY TOTAL	6,600	$71,929,345	$69,542,382	$10,537	$8,640,151	$49,260,688	$2,903,602
COUNTY-BENTON							
FOLEY	874	$10,331,467	$10,277,621	$11,706	$1,308,588	$7,191,566	$447,911
GILMAN	56	$615,895	$605,652	$10,812	$53,143	$424,837	$19,956
RICE	466	$5,635,012	$5,670,315	$12,168	$639,971	$3,935,367	$241,374
ROMMELY	13	$129,335	$124,787	$9,599	$14,754	$93,268	$4,586
SARTELL	506	$6,429,794	$6,234,707	$12,322	$769,290	$4,320,933	$272,977
SAUK RAPIDS	2,038	$26,536,163	$26,106,703	$12,810	$3,418,606	$17,930,930	$1,199,324
ST CLOUD	2,166	$25,712,682	$25,386,335	$11,720	$3,207,814	$17,858,924	$1,119,316
CITY TOTAL	6,123	$75,390,348	$74,405,920	$12,152	$9,405,176	$51,755,825	$3,305,444
COUNTY-BIG STONE							
BARRY	16	$132,376	$124,406	$7,775	$13,983	$89,779	$4,208
BEARDSLEY	174	$1,596,151	$1,561,749	$8,774	$184,096	$1,127,946	$55,879
CLINTON	362	$3,512,777	$3,473,039	$10,155	$417,184	$2,469,948	$140,323
CORNELL	42	$349,622	$334,015	$7,953	$36,002	$247,832	$12,599
GRACEVILLE	400	$3,916,560	$3,744,639	$9,462	$453,566	$2,654,502	$141,387
JOHNSON	22	$222,727	$226,993	$10,318	$29,642	$172,229	$9,931
ODESSA	87	$763,567	$749,634	$8,617	$75,204	$544,551	$25,480
ORTONVILLE	1,435	$15,902,854	$15,523,438	$10,818	$2,002,567	$10,728,932	$649,295
CITY TOTAL	2,522	$26,395,634	$25,779,027	$10,221	$3,196,242	$18,035,517	$1,035,098
COUNTY-BLUE EARTH							
AMBOY	356	$3,931,451	$3,925,205	$10,745	$494,159	$2,673,624	$159,641
EAGLE LAKE	745	$8,922,905	$8,900,790	$11,947	$1,002,607	$6,190,024	$368,137
GOOD THUNDER	324	$3,739,529	$3,706,841	$11,441	$454,203	$2,573,852	$157,862
LAKE CRYSTAL	1,227	$13,569,263	$13,404,444	$10,925	$1,626,430	$9,351,913	$596,173
MADISON LAKE	434	$5,394,439	$5,388,378	$12,416	$743,060	$3,628,567	$245,625
MAPLETO	15,788	$203,432,931	$197,513,196	$12,510	$28,980,951	$134,186,790	$9,020,085
MAPLETON	758	$8,665,833	$8,452,509	$11,283	$1,079,686	$5,852,317	$350,925
PEMBERTON	95	$1,098,521	$1,101,745	$11,597	$126,576	$767,492	$43,729
SKYLINE	87	$1,596,290	$1,570,905	$18,056	$274,583	$999,237	$82,341
ST CLAIR	319	$3,827,746	$3,779,729	$11,849	$466,796	$2,617,775	$153,895
VERNON CENTER	176	$1,994,622	$1,967,933	$11,179	$240,043	$1,612,348	$81,143
CITY TOTAL	20,309	$253,173,530	$249,711,235	$12,296	$35,484,673	$170,293,939	$11,213,557

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1981 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-BROWN							
COBDEN	19	$163,791	$169,863	$8,730	$17,896	$130,824	$6,202
COMFREY	284	$3,125,342	$3,115,265	$10,969	$451,717	$2,209,449	$139,111
EVAN	32	$253,690	$254,061	$7,939	$21,549	$195,277	$8,144
HANSKA	251	$2,714,640	$2,681,382	$10,683	$316,541	$1,927,261	$109,604
NEW ULM	8,012	$99,441,315	$98,249,198	$12,262	$13,595,595	$68,793,862	$4,570,675
SLEEPY EYE	2,076	$23,606,857	$23,303,375	$11,255	$3,111,722	$16,628,248	$1,031,889
SPRINGFIELD	1,349	$15,134,167	$14,952,665	$11,084	$2,040,723	$10,416,496	$642,698
CITY TOTAL	12,023	$144,439,242	$142,757,809	$11,876	$19,505,699	$100,296,357	$6,508,322
COUNTY-CARLTON							
BARNUM	246	$2,889,585	$2,893,983	$11,764	$323,815	$1,996,612	$122,486
CARLTON	537	$6,948,455	$6,829,772	$12,718	$925,984	$4,778,691	$321,063
CLOQUET	5,922	$80,214,096	$78,369,975	$13,234	$11,180,930	$55,295,958	$3,962,663
CROMWELL	113	$1,212,782	$1,213,353	$10,738	$132,988	$889,861	$53,010
KETTLE RIVER	106	$1,109,759	$1,094,735	$10,233	$129,043	$811,834	$48,273
MOOSE LAKE	633	$7,605,675	$7,369,157	$11,642	$947,804	$5,271,208	$329,238
SCANLON	219	$3,028,626	$2,968,449	$13,555	$436,939	$2,098,218	$156,888
THOMSON	74	$1,006,753	$949,384	$13,370	$149,063	$710,433	$51,475
WRENSHALL	192	$2,298,319	$2,219,525	$11,560	$270,170	$1,557,180	$93,478
WRIGHT	88	$875,477	$854,797	$9,714	$86,097	$614,389	$31,230
CITY TOTAL	8,130	$107,189,529	$104,793,330	$12,890	$14,576,783	$74,013,988	$5,149,804
COUNTY-CARVER							
CARVER	407	$5,315,898	$5,325,407	$13,085	$696,432	$3,680,861	$245,732
CHANHASSEN	2,665	$53,089,776	$49,395,751	$18,671	$7,878,609	$30,714,384	$2,927,717
CHASKA	5,204	$79,357,554	$79,076,650	$15,195	$11,584,642	$52,761,865	$3,877,475
COLOGNE	430	$5,285,830	$5,217,824	$12,134	$711,491	$3,655,127	$237,573
HAMBURG	248	$3,215,322	$3,213,820	$12,959	$451,681	$2,193,879	$148,569
MAYER	285	$3,592,786	$3,542,654	$12,430	$474,332	$2,444,767	$162,348
NEW GERMANY	189	$2,096,914	$2,101,790	$11,121	$278,398	$1,482,940	$91,024
NORWOOD	768	$9,105,377	$8,942,055	$11,643	$1,165,120	$6,279,266	$390,987
VICTORIA	576	$8,623,946	$9,302,303	$16,146	$1,235,110	$5,438,457	$404,426
WACONIA	1,693	$24,550,282	$24,442,933	$14,438	$3,600,868	$16,438,916	$1,191,969
WATERTOWN	1,044	$13,254,727	$13,270,110	$12,711	$1,655,418	$8,140,725	$595,840
YOUNG AMERICA	727	$8,861,367	$8,821,522	$12,136	$1,058,888	$6,047,258	$373,690
CITY TOTAL	14,216	$213,148,759	$211,681,919	$14,888	$30,761,548	$140,280,381	$10,246,951
COUNTY-CASS							
BACKUS	164	$1,398,018	$1,330,384	$8,116	$116,648	$939,503	$40,773
BENA	63	$401,242	$374,191	$5,940	$25,987	$288,741	$9,777
BOY RIVER	19	$186,623	$154,270	$8,119	$12,093	$117,438	$5,795
CASS LAKE	621	$6,227,756	$5,397,356	$8,069	$370,123	$2,453,971	$131,971
CHECKAMAU BEACH	16	$169,496	$166,903	$10,425	$17,959	$119,749	$6,986
EAST GULL LAKE	210	$3,639,014	$3,558,667	$16,946	$594,190	$2,236,167	$180,993
FEDERAL DAM	53	$438,808	$383,133	$7,230	$32,647	$283,148	$13,759
HACKENSACK	205	$1,827,765	$1,754,473	$8,558	$175,342	$1,207,746	$58,761
LAKESHORE	243	$2,570,376	$2,441,229	$10,046	$263,920	$1,634,499	$94,318
LONGVILLE	152	$1,309,811	$1,206,224	$7,936	$137,817	$826,998	$40,677
MOTLEY	21	$131,583	$123,589	$5,884	$9,367	$91,373	$2,476
PILLAGER	177	$1,730,601	$1,699,563	$9,602	$178,685	$1,207,969	$65,956
PINE RIVER	450	$4,660,629	$4,584,752	$10,179	$592,689	$3,110,713	$182,353
REMER	199	$2,460,359	$2,446,029	$12,292	$351,965	$1,673,193	$112,151
WALKER	603	$7,006,976	$6,776,179	$11,238	$942,976	$4,641,248	$290,670
CITY TOTAL	2,946	$32,137,710	$30,349,159	$10,145	$3,717,606	$20,831,456	$1,237,814
COUNTY-CHIPPEWA							
CLARA CITY	867	$9,863,644	$9,767,143	$11,265	$1,398,407	$6,690,202	$424,915
GRANITE FALLS	345	$3,381,954	$3,340,939	$9,742	$368,798	$2,427,087	$132,766
MAYNARD	252	$2,522,818	$2,496,571	$9,867	$307,412	$1,797,725	$103,801
MILAN	229	$2,257,274	$2,202,212	$9,617	$268,996	$1,607,185	$88,618
MONTEVIDEO	3,490	$39,944,032	$39,375,246	$11,315	$5,190,360	$27,418,899	$1,690,746
WATSON	98	$858,117	$852,104	$8,695	$81,321	$593,581	$27,145
CITY TOTAL	5,271	$59,827,839	$58,044,185	$11,012	$7,615,292	$40,534,679	$2,467,971
COUNTY-CHISAGO							
BRANCH	506	$6,971,874	$7,129,162	$14,081	$934,288	$4,870,959	$346,208
CENTER CITY	342	$4,298,643	$4,242,251	$12,404	$494,429	$2,839,797	$180,903
CHISAGO CITY	1,042	$14,225,595	$14,014,911	$13,452	$1,847,477	$9,275,614	$633,992
HARRIS	396	$4,535,389	$4,538,601	$11,461	$537,291	$3,173,323	$206,882
LINDSTROM	1,336	$17,151,323	$16,842,812	$12,457	$2,204,827	$11,096,948	$728,739
NORTH BRANCH	1,076	$13,495,990	$13,437,843	$12,489	$1,661,448	$9,135,265	$585,319
RUSH CITY	724	$8,412,752	$8,261,180	$11,410	$1,043,831	$5,789,120	$352,151
SHAFER	141	$1,629,185	$1,671,062	$11,852	$209,136	$1,150,581	$76,790
STACY	632	$8,962,093	$9,006,401	$14,251	$1,107,581	$6,204,611	$421,407
TAYLOR FALLS	301	$4,069,373	$4,078,566	$13,550	$606,432	$2,790,691	$196,209
WYOMING	996	$15,266,885	$15,440,976	$15,543	$2,163,020	$10,159,896	$734,673
CITY TOTAL	7,492	$98,998,842	$98,501,645	$13,148	$12,809,757	$66,442,785	$4,683,229

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1981 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-CLAY							
BARNESVILLE	1,016	$10,644,556	$10,695,723	$10,528	$1,176,727	$7,376,169	$408,288
COMSTOCK	78	$1,024,671	$975,293	$12,504	$155,155	$668,904	$44,717
DILWORTH	1,201	$14,203,176	$13,904,638	$11,577	$1,692,870	$9,557,083	$593,429
FELTON	129	$1,431,371	$1,349,056	$10,768	$155,096	$981,338	$59,737
GEORGETOWN	97	$917,329	$908,527	$10,993	$106,173	$642,359	$40,126
GLYNDON	577	$6,011,772	$6,014,265	$13,523	$752,113	$4,108,324	$257,002
HAWLEY	922	$9,866,910	$9,717,964	$10,560	$1,084,165	$6,726,233	$379,296
HITTERDAL	105	$958,262	$965,847	$9,008	$95,749	$712,662	$36,973
MOORHEAD	13,976	$183,016,976	$176,722,678	$12,643	$24,028,717	$118,079,332	$7,800,649
SABIN	246	$3,736,857	$3,536,476	$12,184	$447,580	$2,476,310	$158,101
ULEN	223	$2,400,963	$2,342,473	$10,730	$291,600	$1,690,000	$100,352
CITY TOTAL	18,608	$234,214,262	$227,071,140	$12,203	$29,931,665	$159,126,710	$9,878,669
COUNTY-CLEARWATER							
BAGLEY	671	$6,456,107	$6,322,992	$9,423	$765,535	$4,592,362	$246,961
CLEARBROOK	253	$2,724,621	$2,718,586	$10,745	$322,551	$1,656,627	$112,536
GONVICK	187	$1,807,315	$1,806,507	$9,660	$196,715	$1,332,378	$71,009
LEONARD	36	$414,584	$430,093	$11,947	$51,787	$295,800	$18,045
SHELVIN	75	$761,108	$760,897	$7,212	$57,606	$412,142	$14,279
CITY TOTAL	1,222	$11,968,835	$11,819,072	$9,672	$1,394,202	$8,587,309	$462,828
COUNTY-COOK							
GRAND MARAIS	1,185	$13,234,005	$12,821,532	$10,820	$1,650,758	$9,016,162	$550,059
CITY TOTAL	1,185	$13,234,005	$12,821,532	$10,820	$1,650,758	$9,016,162	$550,059
COUNTY-COTTONWOOD							
BINGHAM LAKE	133	$1,298,380	$1,269,264	$9,506	$159,348	$915,808	$52,345
COMFREY	16	$165,674	$157,535	$9,846	$23,370	$105,876	$6,750
JEFFERS	224	$2,392,575	$2,380,630	$10,627	$316,250	$1,727,238	$100,122
MOUNTAIN LAKE	1,143	$12,709,363	$12,491,322	$10,930	$1,581,525	$8,386,185	$493,089
STORDEN	182	$2,054,373	$2,031,674	$11,158	$247,033	$1,378,558	$78,478
WESTBROOK	485	$5,266,736	$5,129,663	$10,577	$726,072	$3,526,632	$209,537
WINDOM	2,419	$33,562,693	$32,960,420	$11,713	$4,449,925	$22,713,511	$1,446,073
CITY TOTAL	4,997	$57,624,744	$56,295,045	$11,266	$7,501,523	$38,799,808	$2,386,394
COUNTY-CROW WING							
BAXTER	1,035	$13,717,432	$13,495,687	$13,039	$1,763,968	$9,368,976	$603,800
BRAINERD	6,655	$78,836,650	$77,552,361	$11,655	$10,193,191	$53,555,038	$3,396,563
BREEZY POINT	110	$1,157,565	$1,124,002	$10,218	$136,501	$746,655	$44,746
CROSBY	752	$7,942,885	$7,734,193	$10,284	$1,276,174	$6,545,654	$375,892
CRYSTAL LAKE	481	$5,519,934	$5,337,441	$10,619	$750,617	$3,366,016	$213,216
CUYUNA	47	$481,137	$458,132	$9,960	$47,045	$363,279	$17,022
DEERWOOD	368	$4,142,731	$3,971,996	$10,912	$476,659	$2,612,315	$156,925
EMILY	275	$2,944,721	$2,783,692	$7,750	$351,797	$1,736,985	$60,972
FIFTY LAKES	100	$877,505	$741,612	$7,816	$76,134	$446,318	$28,334
FORT RIPLEY	50	$525,661	$516,158	$10,363	$51,004	$272,790	$21,234
GARRISON	140	$1,185,015	$1,121,789	$9,013	$116,513	$789,523	$36,701
IRONTON	256	$2,466,997	$2,363,511	$9,154	$246,747	$1,692,575	$85,639
JENKINS	53	$397,325	$410,805	$7,751	$32,615	$311,082	$13,376
MANHATTAN BEACH	46	$661,121	$766,786	$15,979	$140,074	$445,503	$37,408
NISSWA	586	$6,553,756	$6,424,379	$10,963	$611,069	$4,207,116	$268,931
PEQUOT LAKES	510	$6,068,755	$5,866,987	$11,500	$785,146	$3,826,324	$266,401
RIVERTON	29	$302,767	$299,194	$12,456	$31,732	$207,187	$12,552
TROMMALD	15	$147,910	$140,019	$9,335	$14,365	$107,909	$6,449
CITY TOTAL	11,651	$135,533,259	$131,840,059	$11,316	$17,150,356	$90,087,256	$5,606,263
COUNTY-DAKOTA							
APPLE VALLEY	11,753	$215,389,344	$210,522,465	$17,942	$19,559,331	$135,676,237	$10,719,855
BURNSVILLE	20,906	$378,867,343	$372,240,334	$17,808	$58,936,162	$242,120,992	$19,708,305
COATES	60	$761,643	$739,663	$12,329	$107,209	$528,844	$35,566
EAGAN	11,562	$200,695,357	$197,503,006	$16,961	$29,186,029	$131,313,922	$10,129,781
FARMINGTON	3,494	$49,489,600	$49,227,504	$14,089	$6,731,498	$33,411,277	$2,362,858
HAMPTON	290	$3,727,510	$3,622,704	$13,175	$475,005	$2,624,573	$185,866
HASTINGS	7,647	$118,522,612	$117,651,621	$14,993	$17,298,566	$80,030,177	$5,967,461
INVER GROVE HEIGHTS	8,652	$134,375,147	$133,859,653	$15,469	$19,725,665	$90,547,668	$6,689,999
LAKEVILLE	5,849	$95,514,760	$95,249,329	$16,285	$13,934,984	$62,590,958	$4,776,072
LILYDALE	117	$1,117,408	$1,124,614	$9,600	$1,676,970	$2,764,206	$320,121
MENDOTA HEIGHTS	3,018	$75,566,241	$76,544,325	$24,700	$15,674,459	$43,931,195	$4,233,270
MENDOTA	189	$3,361,524	$3,426,115	$18,128	$570,427	$2,230,521	$183,005
MIESVILLE	51	$883,364	$883,445	$14,489	$131,086	$623,114	$43,004
NEW TRIER	55	$717,098	$720,582	$13,101	$85,562	$512,605	$32,531
NORTHFIELD	39	$526,503	$647,363	$12,753	$70,617	$391,659	$24,098
RANDOLPH	209	$2,457,111	$2,436,129	$11,656	$309,450	$1,707,176	$105,617
ROSEMOUNT	3,960	$61,523,667	$61,276,639	$15,474	$8,654,259	$40,613,463	$2,979,628
SOUTH ST PAUL	12,647	$172,873,693	$170,853,126	$13,625	$24,367,351	$117,669,301	$8,231,102
SUNFISH LAKE	102	$1,856,855	$1,844,656	$18,038	$1,109,856	$2,635,582	$294,033
VERMILLION	231	$2,976,517	$3,038,819	$14,970	$632,986	$2,085,890	$154,560
WEST ST PAUL	10,695	$167,693,085	$163,514,493	$15,289	$27,115,995	$109,360,410	$8,361,079
CITY TOTAL	121,856	$1,695,585,654	$1,672,534,028	$15,421	$256,956,359	$1,132,879,430	$85,497,991

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DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-DODGE							
CLARKMONT	299	$3,218,787	$3,219,865	$11,141	$365,895	$2,290,098	$125,795
DODGE CENTER	1,001	$12,594,820	$12,602,594	$12,590	$1,652,029	$8,509,155	$580,269
HAYFIELD	656	$7,563,719	$7,590,383	$11,571	$928,745	$5,195,582	$322,811
KASSON	1,652	$20,961,485	$20,824,496	$12,606	$2,587,870	$14,295,854	$911,988
MANTORVILLE	911	$9,966,326	$9,956,691	$12,716	$1,492,529	$2,706,900	$172,699
WEST CONCORD	453	$4,987,845	$4,948,403	$10,924	$574,486	$3,336,408	$196,546
CITY TOTAL	4,362	$53,212,282	$53,140,472	$12,183	$6,601,654	$36,293,997	$2,290,108
COUNTY-DOUGLAS							
ALEXANDRIA	4,822	$54,269,360	$53,282,989	$11,050	$6,759,072	$36,314,796	$2,184,575
BRANDON	238	$2,314,382	$2,328,125	$9,782	$252,363	$1,668,076	$89,186
CARLOS	180	$1,752,914	$1,711,309	$9,507	$179,991	$1,231,213	$62,973
EVANSVILLE	232	$2,313,176	$2,241,897	$9,663	$223,378	$1,536,010	$76,498
FORADA	47	$428,527	$457,369	$9,725	$48,164	$340,420	$18,999
GARFIELD	144	$1,567,946	$1,537,319	$10,676	$185,397	$1,091,066	$60,661
KENSINGTON	128	$1,409,152	$1,384,9[illegible]	$10,820	$186,436	$959,297	$53,133
MILTONA	93	$767,183	$736,[illegible]	$7,994	$71,050	$534,954	$23,156
MILLERVILLE	32	$288,196	$298,9[illegible]	$9,281	$29,242	$209,261	$10,769
NELSON	115	$1,028,659	$1,024,100	$8,905	$97,014	$734,779	$31,602
OSAKIS	594	$5,567,694	$5,430,316	$9,142	$570,249	$3,847,116	$204,626
CITY TOTAL	6,625	$71,709,748	$70,629,252	$10,661	$8,602,385	$48,466,978	$2,815,974
COUNTY-FARIBAULT							
BLUE EARTH	2,429	$31,193,021	$30,814,239	$12,686	$4,785,439	$20,731,493	$1,376,909
BRICELYN	283	$3,228,587	$3,191,480	$11,277	$456,057	$2,234,987	$133,431
CALAVAN	153	$1,603,562	$1,589,706	$9,606	$178,827	$1,059,403	$58,488
EASTON	177	$1,703,516	$1,697,190	$9,589	$193,098	$1,213,133	$63,579
ELMORE	455	$4,824,159	$4,637,598	$10,632	$647,182	$3,385,143	$191,508
FROST	168	$1,948,671	$1,943,126	$11,566	$249,612	$1,359,881	$83,765
KIESTER	536	$5,608,251	$5,549,474	$10,565	$650,365	$3,919,011	$142,756
MINNESOTA LAKE	388	$4,224,417	$4,081,137	$10,518	$524,919	$2,870,982	$186,307
WALTERS	63	$669,663	$650,676	$10,487	$77,869	$460,059	$25,191
WELLS	1,569	$17,568,393	$17,666,693	$11,132	$2,252,991	$12,366,579	$793,403
WINNEBAGO	1,015	$11,121,075	$10,926,909	$10,765	$1,457,068	$7,671,855	$463,194
CITY TOTAL	7,036	$81,901,795	$80,638,408	$11,461	$11,273,603	$55,868,306	$3,458,077
COUNTY-FILLMORE							
CANTON	152	$1,373,967	$1,335,732	$8,788	$138,564	$988,647	$44,840
CHATFIELD	660	$7,710,611	$7,589,679	$11,500	$1,004,725	$5,204,982	$328,294
FOUNTAIN	168	$1,701,940	$1,710,111	$10,227	$212,568	$1,215,312	$66,556
HARMONY	595	$6,893,962	$6,765,304	$11,370	$967,389	$4,633,893	$280,490
LANESBORO	436	$4,108,869	$3,984,547	$9,148	$432,490	$2,850,993	$141,126
MABEL	496	$5,021,060	$4,882,900	$9,845	$616,523	$3,452,965	$194,571
LSTRANDER	135	$1,553,480	$1,549,434	$11,477	$217,585	$1,128,563	$72,701
PETERSON	183	$1,386,354	$1,360,687	$8,368	$133,954	$977,936	$45,932
PRESTON	827	$9,403,399	$9,282,105	$11,224	$1,142,686	$6,367,802	$371,667
RUSHFORD CITY	871	$9,294,521	$9,203,430	$10,567	$1,190,625	$6,455,712	$373,226
RUSHFORD VILLAGE	8	$88,816	$86,429	$10,804	$10,756	$57,121	$3,032
SPRING VALLEY	1,356	$15,960,581	$15,798,492	$11,651	$2,261,012	$10,923,112	$703,018
WHALEN	44	$374,999	$370,808	$8,424	$37,405	$268,123	$13,460
WYCKOFF	258	$2,616,866	$2,597,934	$10,070	$300,529	$1,840,644	$97,088
CITY TOTAL	6,189	$87,489,909	$86,529,691	$10,785	$8,866,691	$46,365,705	$2,734,960
COUNTY-FREEBORN							
ALBERT LEA	11,396	$143,944,358	$141,413,355	$12,409	$19,455,635	$98,471,021	$6,582,104
ALDEN	665	$5,114,291	$5,059,670	$11,370	$689,683	$3,578,449	$224,345
CLARKS GROVE	363	$4,353,775	$4,419,001	$12,171	$556,665	$3,129,991	$208,024
CONGER	94	$1,249,334	$1,236,729	$13,157	$220,322	$858,409	$61,992
EMMONS	234	$2,884,115	$2,909,369	$12,433	$394,847	$2,092,808	$130,476
FREEBORN	180	$1,993,678	$2,029,584	$11,275	$250,599	$1,419,244	$84,267
GENEVA	475	$5,310,725	$5,320,361	$11,201	$599,451	$3,794,700	$230,772
GLENVILLE	167	$1,996,448	$1,957,016	$11,120	$244,259	$1,313,882	$82,744
HARTLAND	137	$1,636,822	$1,607,117	$11,731	$224,091	$1,144,558	$75,319
HAYWARD	275	$3,483,649	$3,471,699	$12,624	$520,980	$2,331,748	$166,796
MANCHESTER	94	$570,931	$563,814	$10,441	$74,385	$417,913	$25,679
NEWRY	32	$316,932	$318,766	$9,961	$35,033	$241,606	$14,386
TWIN LAKES	87	$1,047,762	$1,052,703	$12,100	$113,000	$766,076	$45,884
CITY TOTAL	14,136	$179,853,770	$173,314,692	$12,261	$23,645,661	$120,997,355	$8,018,568
COUNTY-GOODHUE							
BELLECHESTER	68	$664,559	$671,410	$9,874	$56,386	$479,615	$22,092
CANNON FALLS	1,841	$23,011,926	$22,787,287	$12,378	$3,220,434	$15,587,230	$1,044,507
DENNISON	84	$1,038,267	$1,045,404	$12,446	$145,985	$770,067	$53,689
GOODHUE	392	$4,565,470	$4,475,358	$11,417	$576,722	$3,197,376	$192,940
HAMPTON	839	$9,755,396	$9,543,934	$11,375	$1,284,759	$6,629,782	$412,287
PINE ISLAND	1,009	$13,557,389	$13,368,439	$13,249	$1,879,156	$9,222,281	$641,995
RED WING	7,858	$104,551,295	$102,272,534	$13,015	$14,992,783	$70,121,537	$4,899,622
WANAMINGO	416	$5,280,543	$5,223,366	$12,556	$748,935	$3,567,989	$237,965
ZUMBROTA	1,343	$16,246,843	$16,195,076	$12,332	$1,990,756	$9,779,254	$695,869
CITY TOTAL	13,650	$176,649,588	$173,493,310	$12,709	$24,854,879	$119,351,131	$8,180,966

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1981 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-GRANT							
ASHBY	213	$1,849,172	$1,809,724	$8,496	$175,169	$1,318,929	$63,959
BARRETT	179	$1,593,066	$1,559,234	$8,711	$150,813	$1,080,953	$51,623
ELBOW LAKE	775	$9,480,512	$9,203,762	$11,876	$1,256,126	$6,257,247	$301,134
HERMAN	294	$3,419,387	$3,365,947	$11,449	$429,843	$2,396,070	$141,679
HOFFMAN	291	$2,675,690	$2,615,549	$8,988	$337,548	$1,966,844	$97,796
NORCROSS	70	$586,722	$569,220	$7,846	$84,187	$400,716	$19,284
WENDELL	152	$1,618,269	$1,599,297	$10,522	$219,581	$1,109,807	$71,322
CITY TOTAL	1,974	$21,202,798	$20,702,733	$10,488	$2,602,375	$14,410,386	$846,395
COUNTY-HENNEPIN							
BLOOMINGTON	51,950	$844,158,837	$869,172,449	$16,731	$142,019,936	$567,270,301	$45,330,934
BROOKLYN CENTER	16,591	$242,396,904	$239,974,531	$14,464	$34,525,389	$165,058,006	$12,104,284
BROOKLYN PARK	21,763	$334,640,292	$333,229,402	$15,316	$49,672,863	$225,780,809	$16,536,617
CHAMPLIN	4,328	$57,635,656	$57,500,544	$13,286	$5,546,823	$32,279,662	$1,186,194
CHANHASSEN	196	$3,636,351	$3,655,960	$18,652	$3,216,904	$15,299,229	$1,132,660
CORCORAN	1,427	$22,963,674	$23,048,309	$16,152	$3,442,192	$13,763,990	$10,029,331
CRYSTAL	13,916	$204,119,285	$201,637,175	$14,480	$30,192,179	$137,453,990	$1,204,805
DAYTON	1,476	$23,717,592	$23,776,288	$16,109	$3,444,451	$15,768,986	$2,274,594
DEEPHAVEN	1,442	$40,501,966	$40,535,119	$28,110	$6,585,786	$22,823,843	$10,533,998
EDEN PRAIRIE	9,904	$204,816,108	$201,427,351	$20,338	$32,816,419	$124,625,273	$40,553,346
EDINA	27,146	$724,982,032	$709,106,407	$26,122	$159,079,766	$467,525,248	$4,796,121
EXCELSIOR	3,742	$84,670,888	$85,670,251	$22,899	$17,733,563	$50,626,557	$13,466,769
GOLDEN VALLEY	12,458	$245,454,071	$245,272,428	$19,704	$44,004,911	$152,653,796	$310,627
GREENFIELD	908	$6,222,916	$6,269,261	$15,358	$993,287	$4,229,116	$200,285
GREENWOOD	174	$3,995,354	$4,038,914	$23,212	$731,925	$2,716,296	$32,490
HANOVER	66	$521,502	$825,475	$12,507	$82,881	$582,462	$8,982,824
HOPKINS	11,068	$175,553,514	$172,130,135	$15,552	$29,513,912	$115,525,217	$527,739
INDEPENDENCE	656	$10,232,935	$10,315,276	$15,779	$2,501,345	$6,869,324	$2,326,501
LONG LAKE	1,735	$43,656,318	$43,720,498	$25,199	$9,538,060	$29,093,223	$369,694
LORETTO	438	$7,240,071	$7,258,373	$16,571	$1,154,677	$6,700,769	$9,803,966
MAPLE GROVE	11,168	$200,315,234	$199,226,789	$17,839	$28,230,015	$126,966,223	$1,176,365
MAPLE PLAIN	1,499	$27,651,072	$29,576,628	$19,731	$4,653,628	$17,602,001	$685,391
MEDINA	647	$12,046,524	$12,241,144	$18,923	$2,177,992	$7,875,117	$177,539
MEDICINE LAKE	168	$3,300,669	$3,255,035	$19,375	$610,552	$2,068,088	$291,925
MINNETONKA BEACH	176	$4,805,769	$4,977,836	$28,283	$1,018,059	$2,814,406	$23,687,494
MINNETONKA	21,663	$442,375,031	$439,957,988	$20,312	$75,355,818	$268,560,761	$710,120
MINNETRISTA	704	$13,275,679	$13,278,073	$18,851	$2,291,944	$8,324,102	$4,915,030
MOUND	6,196	$102,291,347	$102,059,288	$16,472	$15,693,752	$66,687,913	$168,212,600
MINNEAPOLIS	266,446	$3,544,456,300	$3,452,619,235	$14,019	$530,402,633	$2,329,071,275	$9,752,362
NEW HOPE	12,211	$191,508,516	$189,514,238	$15,520	$28,955,366	$128,447,780	$2,115,993
ORONO	1,619	$38,984,573	$38,898,595	$24,026	$7,773,163	$22,392,877	$1,652,774
OSSEO	2,383	$34,223,089	$34,125,582	$14,320	$5,071,253	$23,099,048	$18,173,215
PLYMOUTH	17,113	$345,768,999	$339,365,551	$19,831	$57,360,000	$212,160,222	$16,569,997
RICHFIELD	23,441	$339,767,339	$331,881,794	$14,158	$50,701,855	$226,762,004	$5,423,626
ROBBINSDALE	7,728	$113,477,643	$110,478,314	$14,289	$15,801,095	$74,227,969	$199,583
ROCKFORD	308	$4,269,119	$4,241,107	$13,997	$547,445	$2,873,315	$704,433
ROGERS	922	$14,343,569	$14,682,910	$15,708	$1,766,325	$9,966,364	$2,019,850
SHOREWOOD	1,422	$35,494,396	$35,773,686	$25,157	$7,220,383	$20,691,219	$610,903
SPRING PARK	889	$12,966,699	$12,594,059	$14,167	$1,955,217	$8,442,730	$2,429,648
ST ANTHONY	2,455	$65,078,168	$64,028,474	$17,934	$8,370,070	$37,692,995	$307,580
ST BONIFACIUS	470	$6,605,457	$6,556,731	$13,950	$919,259	$4,629,606	$21,382,530
ST LOUIS PARK	24,976	$413,308,794	$403,233,746	$16,145	$67,612,725	$261,605,137	$228,603
TONKA BAY	620	$13,051,918	$13,111,455	$21,148	$2,196,063	$7,051,092	$11,184,229
WAYZATA	6,344	$200,565,076	$200,029,236	$31,530	$65,335,351	$105,864,041	$239,248
WOODLAND	97	$3,967,889	$4,008,158	$41,321	$1,121,874	$2,084,313	
CITY TOTAL	572,355	$9,498,219,075	$9,323,230,725	$16,289	$1,567,232,593	$6,058,423,214	$477,593,525
COUNTY-HOUSTON							
BRUNSVILLE	209	$2,247,202	$2,227,242	$10,708	$263,111	$1,610,772	$90,583
CALEDONIA	1,633	$16,286,137	$15,967,228	$11,156	$2,095,604	$11,172,574	$651,731
LEWISTON	129	$1,339,408	$1,321,468	$10,247	$165,319	$931,365	$51,665
MOSAIC	351	$3,736,835	$3,700,445	$10,543	$440,975	$2,671,523	$160,250
HOUSTON	969	$9,986,190	$9,775,691	$10,151	$438,265	$6,039,187	$228,531
LA CRESCENT	2,330	$30,729,304	$29,575,195	$12,693	$4,189,144	$20,593,087	$1,396,170
SPRING GROVE	839	$6,054,543	$5,850,025	$6,155	$661,751	$4,732,834	$210,694
CITY TOTAL	5,659	$66,419,424	$64,437,494	$11,387	$8,687,900	$49,312,296	$2,789,623
COUNTY-HUBBARD							
AKELEY	173	$1,578,375	$1,452,430	$8,974	$160,703	$1,168,607	$60,102
LAPORTE	108	$954,048	$990,800	$9,174	$107,170	$694,342	$35,671
NEVIS	207	$2,019,167	$1,870,185	$9,035	$217,265	$1,284,010	$69,090
PARK RAPIDS	1,657	$16,897,054	$16,362,059	$9,875	$1,533,192	$11,960,886	$655,782
CITY TOTAL	2,145	$21,448,644	$20,775,474	$9,686	$2,018,019	$14,607,855	$820,586
COUNTY-ISANTI							
BRAHAM	525	$6,184,649	$6,114,603	$11,647	$791,791	$4,186,765	$262,872
CAMBRIDGE	2,560	$34,123,263	$33,914,516	$13,248	$4,553,732	$22,916,590	$1,559,085
ISANTI	989	$12,874,992	$12,931,458	$13,074	$1,599,653	$8,649,405	$566,896
CITY TOTAL	4,074	$53,182,904	$52,960,577	$13,000	$6,939,176	$35,752,200	$2,388,853

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1981 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-ITASCA							
BIGFORK	201	$2,371,601	$2,336,293	$11,623	$309,771	$1,692,186	$105,928
BOVEY	441	$5,896,776	$5,553,223	$12,592	$780,419	$4,009,387	$271,830
CALUMET	147	$2,006,447	$1,921,116	$13,074	$269,966	$1,386,872	$92,351
COLERAINE	552	$7,450,850	$7,196,317	$12,964	$1,054,199	$5,051,386	$359,838
DEER RIVER	440	$5,505,156	$5,394,180	$11,238	$658,502	$3,826,204	$236,826
EFFIE	87	$942,619	$939,761	$10,802	$104,677	$666,040	$38,368
GRAND RAPIDS	5,357	$72,711,992	$71,412,690	$13,331	$10,121,179	$49,144,398	$3,499,953
KELLIHER	583	$9,065,172	$8,861,770	$15,200	$1,338,947	$6,399,029	$494,084
LA PRAIRIE	115	$1,632,335	$1,618,329	$14,072	$226,203	$1,149,266	$80,372
MARBLE	267	$3,388,927	$3,185,663	$11,931	$433,536	$2,303,823	$153,585
NASHWAUK	980	$9,377,206	$8,099,267	$13,947	$1,169,260	$5,794,359	$425,109
SQUAW LAKE	31	$257,010	$243,430	$7,853	$22,258	$176,533	$7,364
TACONITE	87	$1,195,399	$1,117,353	$12,850	$156,561	$815,965	$59,287
WAKTA	63	$696,054	$688,425	$10,934	$74,734	$476,431	$27,465
ZEMPLE	15	$184,313	$184,308	$12,287	$22,206	$139,478	$8,542
CITY TOTAL	9,006	$121,631,706	$119,703,902	$13,181	$16,717,371	$82,987,337	$5,820,498
COUNTY-JACKSON							
ALPHA	116	$1,079,529	$1,057,769	$9,119	$115,007	$792,720	$40,310
HERON LAKE	418	$4,313,795	$4,229,525	$10,238	$504,136	$3,010,425	$173,533
JACKSON	2,326	$27,038,745	$26,524,435	$11,403	$3,574,968	$18,233,387	$1,098,440
LAKEFIELD	1,121	$12,417,139	$12,159,575	$10,847	$1,715,743	$8,265,489	$669,960
OKABENA	135	$1,540,119	$1,480,810	$10,969	$203,458	$1,032,172	$62,907
WILDER	36	$358,305	$359,176	$9,977	$48,070	$262,006	$15,965
CITY TOTAL	4,152	$46,747,628	$45,811,290	$11,046	$6,161,382	$31,596,199	$1,861,075
COUNTY-KANABEC							
GRASSTON	59	$704,908	$707,726	$11,995	$84,674	$501,934	$31,932
MORA	1,543	$17,493,565	$17,288,283	$11,204	$2,154,324	$11,939,971	$728,449
OGILVIE	237	$2,327,664	$2,301,104	$9,709	$235,221	$1,638,280	$85,968
QUAMBA	34	$299,144	$297,824	$8,760	$27,060	$223,194	$9,936
CITY TOTAL	1,873	$20,825,181	$20,594,937	$10,996	$2,501,279	$14,303,339	$856,285
COUNTY-KANDIYOHI							
ATWATER	951	$5,959,240	$5,937,999	$10,727	$707,105	$4,128,733	$237,038
BLOMKEST	120	$1,559,574	$1,596,097	$13,301	$234,404	$1,092,799	$73,756
KANDIYOHI	270	$3,091,451	$3,076,646	$11,395	$367,267	$2,156,745	$132,760
LAKE LILLIAN	202	$1,986,605	$1,953,109	$9,669	$221,808	$1,422,697	$80,955
NEW LONDON	558	$6,355,931	$6,361,393	$11,401	$821,915	$4,257,881	$261,558
PENNOCK	233	$2,692,289	$2,676,136	$10,627	$253,710	$1,664,461	$99,117
PRINSBURG	250	$5,205,903	$5,165,542	$20,663	$756,915	$3,161,440	$139,601
RAYMOND	390	$3,955,103	$3,930,439	$8,823	$404,834	$2,690,480	$96,367
REGAL	16	$164,493	$163,693	$10,231	$14,719	$124,768	$6,350
SPICER	865	$9,070,112	$7,955,763	$11,964	$1,002,682	$5,351,996	$336,550
SUNBURG	68	$556,416	$569,038	$8,368	$50,523	$421,913	$18,404
WILLMAR	8,991	$112,403,123	$111,093,401	$12,495	$15,795,319	$75,471,009	$5,077,724
CITY TOTAL	12,219	$151,692,137	$150,180,801	$12,296	$20,628,216	$101,946,922	$6,755,619
COUNTY-KITTSON							
DONALDSON	62	$376,414	$409,273	$9,745	$32,547	$295,976	$16,974
HALMA	43	$360,556	$376,614	$8,758	$31,139	$284,320	$13,895
HALLOCK	794	$9,937,138	$9,821,574	$12,370	$1,331,072	$6,897,826	$475,222
HUMBOLDT	58	$717,584	$681,470	$11,756	$76,439	$504,572	$33,861
KARLSTAD	440	$4,346,788	$4,270,149	$9,705	$457,979	$2,981,968	$164,980
KENNEDY	234	$3,040,894	$3,026,266	$12,933	$466,219	$2,069,598	$143,774
LAKE BRONSON	140	$1,032,499	$1,033,149	$7,380	$85,653	$746,859	$28,388
LANCASTER	188	$1,935,007	$1,930,315	$10,108	$213,288	$1,385,397	$74,350
ST VINCENT	73	$905,055	$897,765	$12,298	$133,217	$661,060	$47,392
CITY TOTAL	2,012	$22,651,925	$22,417,018	$11,142	$2,827,549	$15,923,355	$998,816
COUNTY-KOOCHICHING							
BIG FALLS	208	$1,951,795	$1,947,663	$9,364	$204,033	$1,447,231	$77,171
INTERNATIONAL FALLS	6,445	$80,761,201	$79,950,709	$13,469	$8,534,340	$42,265,643	$3,064,946
ISLAND VIEW	28	$423,782	$395,564	$14,127	$52,044	$232,158	$18,937
LITTLEFORK	496	$5,785,492	$5,933,618	$11,761	$694,649	$4,202,564	$271,778
MIZPAH	56	$443,421	$411,117	$7,341	$39,669	$310,967	$13,257
NORTHOME	129	$1,256,369	$1,227,861	$9,518	$161,569	$880,033	$47,816
RANIER	210	$2,910,492	$2,916,697	$13,889	$419,831	$2,099,569	$151,613
SOUTH INTERNATIONAL FALLS	786	$10,042,992	$10,061,666	$12,801	$1,275,514	$7,299,929	$498,436
CITY TOTAL	6,358	$83,576,375	$82,644,702	$12,999	$11,382,669	$58,710,090	$4,143,954
COUNTY-LAC QUI PARLE							
BELLINGHAM	146	$1,640,908	$1,370,308	$9,386	$175,010	$1,002,972	$50,584
BOYD	135	$1,289,842	$1,265,221	$9,372	$147,306	$991,890	$51,313
CARLTON	1,023	$11,711,926	$11,369,394	$11,114	$1,525,945	$8,029,324	$509,882
LOUISBURG	31	$244,170	$251,929	$8,123	$22,197	$184,102	$9,675
MADISON	1,228	$13,930,781	$13,559,732	$11,042	$1,765,960	$9,462,233	$569,788
MARIETTA	143	$1,351,909	$1,336,039	$9,343	$148,500	$984,450	$50,290
NASSAU	98	$515,790	$517,613	$10,784	$69,366	$389,467	$21,910
CITY TOTAL	2,794	$30,694,526	$29,670,061	$10,273	$3,853,984	$21,003,938	$1,263,441

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DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-LAKE							
BEAVER BAY	103	$1,545,342	$1,559,431	$15,140	$218,511	$1,100,787	$85,618
SILVER BAY	1,508	$30,569,355	$30,522,251	$20,240	$5,246,089	$21,623,684	$1,957,764
TWO HARBORS	2,312	$32,035,086	$31,554,390	$13,648	$4,691,319	$21,952,443	$1,596,499
CITY TOTAL	3,923	$64,129,783	$63,636,072	$16,221	$10,156,169	$44,676,894	$3,639,881
COUNTY-LAKE OF THE WOODS							
BAUDETTE	698	$7,896,497	$7,933,503	$10,879	$999,103	$5,435,511	$326,208
WILLIAMS	142	$1,289,697	$1,295,055	$9,050	$126,488	$991,771	$51,336
CITY TOTAL	840	$9,186,194	$8,878,558	$10,570	$1,125,571	$6,429,282	$377,544
COUNTY-LE SUEUR							
CLEVELAND	412	$4,644,384	$4,509,712	$10,946	$576,956	$3,161,965	$168,460
ELYSIAN	250	$2,514,554	$2,549,951	$10,200	$289,839	$1,619,731	$101,621
HEIDELBERG	17	$183,089	$185,373	$10,904	$24,317	$131,381	$7,727
KASOTA	380	$4,281,960	$4,256,292	$11,201	$525,061	$3,005,646	$180,226
KILKENNY	88	$984,341	$987,554	$11,222	$125,552	$719,818	$44,623
LE CENTER	1,027	$11,623,949	$11,428,469	$11,126	$1,428,540	$7,936,703	$467,624
LE SUEUR	2,293	$30,175,984	$29,764,902	$12,981	$4,324,538	$20,423,782	$1,425,975
MONTGOMERY	1,298	$14,643,171	$14,376,078	$11,076	$1,842,343	$10,011,522	$609,403
NEW PRAGUE	984	$12,335,522	$12,259,024	$12,458	$1,723,775	$8,355,621	$558,859
WATERVILLE	885	$9,440,232	$9,253,133	$10,456	$1,115,064	$6,530,674	$380,329
CITY TOTAL	7,634	$90,827,186	$89,570,468	$11,733	$11,978,994	$62,097,231	$3,964,847
COUNTY-LINCOLN							
ARCO	49	$445,205	$425,110	$8,676	$44,535	$313,805	$16,676
HENDRICKS	378	$4,105,635	$3,923,598	$10,380	$513,213	$2,803,516	$169,834
IVANHOE	390	$3,980,409	$3,852,399	$9,877	$438,607	$2,625,173	$142,874
LAKE BENTON	362	$3,631,489	$3,545,402	$9,792	$414,656	$2,456,458	$133,180
TYLER	701	$7,179,353	$7,050,355	$10,058	$855,522	$4,806,165	$265,872
CITY TOTAL	1,900	$19,342,387	$19,796,965	$9,993	$2,262,531	$13,135,120	$732,586
COUNTY-LYON							
BALATON	412	$4,135,350	$4,190,761	$9,905	$495,615	$2,829,620	$149,496
COTTONWOOD	540	$6,270,709	$6,162,735	$11,412	$778,282	$4,335,694	$260,535
FLORENCE	23	$206,903	$209,158	$9,394	$22,191	$153,911	$7,744
GARVIN	86	$829,130	$824,765	$9,590	$84,573	$614,031	$33,027
GHENT	187	$2,027,914	$2,023,494	$10,821	$234,856	$1,455,354	$81,220
LYND	157	$1,662,897	$1,650,822	$10,579	$181,051	$1,182,200	$66,466
MARSHALL	6,285	$80,131,359	$78,967,135	$12,565	$11,156,023	$53,893,689	$3,602,336
MINNEOTA	808	$8,381,085	$8,243,043	$10,202	$993,101	$5,847,276	$319,016
RUSSELL	223	$2,239,882	$2,222,804	$9,968	$253,533	$1,581,300	$87,487
TAUNTON	99	$797,200	$737,191	$7,951	$84,419	$583,510	$25,771
TRACY	1,239	$13,681,520	$13,407,334	$10,821	$1,751,517	$9,652,739	$567,706
CITY TOTAL	10,059	$120,359,549	$119,089,155	$11,740	$16,011,139	$81,928,926	$5,200,904
COUNTY-MC LEOD							
BISCAY	35	$446,031	$454,694	$12,991	$62,011	$333,093	$22,822
BRIGHTON	439	$4,925,310	$4,916,580	$11,199	$630,413	$3,520,753	$215,526
GLENCOE CITY	2,731	$33,374,303	$32,936,707	$12,060	$4,466,770	$23,123,426	$1,487,038
HUTCHINSON	6,099	$82,523,250	$82,082,197	$13,547	$11,594,235	$56,853,084	$4,004,839
LESTER PRAIRIE	725	$8,319,237	$8,291,737	$12,416	$1,419,015	$6,388,836	$434,521
PLATO	227	$2,631,617	$2,641,344	$11,636	$329,854	$1,860,520	$112,918
SILVER LAKE	492	$5,413,294	$5,389,759	$10,955	$573,306	$3,926,845	$237,385
STEWART	349	$3,941,133	$3,901,977	$10,994	$459,862	$2,693,711	$158,429
WINSTED	872	$11,235,693	$11,245,303	$12,896	$1,615,838	$7,747,354	$525,569
CITY TOTAL	11,929	$153,709,629	$152,760,550	$12,906	$21,347,703	$106,450,662	$7,199,047
COUNTY-MARSHALL							
BEAU	36	$215,478	$215,594	$6,360	$9,263	$163,563	$4,024
FARMOSA	627	$6,991,778	$6,637,526	$10,586	$868,748	$5,704,898	$281,633
MARION	162	$1,678,470	$1,519,956	$9,382	$144,195	$1,047,935	$56,481
CITY TOTAL	823	$8,885,126	$8,373,076	$10,174	$1,022,161	$6,916,496	$342,137
COUNTY-MARSHALL							
ALVARADO	200	$2,169,069	$2,130,693	$10,652	$249,536	$1,507,421	$87,986
ARGYLE	394	$4,562,347	$4,498,069	$11,416	$649,917	$3,096,445	$201,330
GRYGLA	114	$930,194	$921,690	$8,085	$71,101	$683,236	$29,021
HOLT	44	$396,393	$407,961	$9,270	$47,750	$303,681	$14,183
MIDDLE RIVER	138	$1,159,590	$1,138,304	$8,220	$201,545	$1,362,199	$70,960
NEWFOLDEN	201	$1,955,892	$1,922,768	$9,566	$268,337	$1,580,887	$101,490
OSLO	194	$2,313,095	$2,220,622	$11,447	$469,498	$1,139,822	$74,931
STEPHEN	498	$6,254,467	$6,008,529	$12,065	$25,676	$317,993	$12,249
STRANDQUIST	59	$399,934	$421,785	$7,149	$50,395	$353,035	$19,926
VIKING	49	$491,051	$484,961	$9,897	$1,690,099	$8,791,132	$531,692
WARREN	1,149	$13,117,604	$12,953,793	$11,276			
CITY TOTAL	3,040	$53,749,136	$53,104,931	$10,890	$4,196,038	$22,964,667	$1,378,528

TABLE 12

1981 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-MARTIN							
CEYLON	285	$2,973,862	$2,955,262	$10,369	$342,273	$2,100,319	$104,633
DUNNELL	141	$1,603,108	$1,608,295	$11,406	$192,694	$1,180,112	$64,808
FAIRMONT	7,226	$90,435,889	$88,994,129	$12,314	$12,703,342	$60,840,856	$4,018,498
GRANADA	270	$2,653,415	$2,646,405	$9,802	$306,220	$1,947,585	$109,459
NORTHROP	128	$1,471,012	$1,479,139	$11,556	$177,730	$1,025,011	$62,415
SHERBURN	752	$8,371,751	$8,147,265	$10,834	$1,073,273	$5,650,321	$341,081
TRUMONT	490	$6,075,167	$5,730,274	$12,103	$863,230	$4,038,184	$259,667
TRUMAN	787	$9,277,790	$9,104,302	$11,845	$1,237,070	$6,118,619	$382,010
WELCOME	904	$5,619,811	$5,350,653	$10,616	$659,595	$3,791,809	$223,445
CITY TOTAL	10,583	$128,281,905	$126,265,694	$11,931	$17,995,387	$84,692,406	$5,566,016
COUNTY-MEEKER							
CEDAR MILLS	34	$394,630	$383,980	$11,588	$54,752	$286,186	$20,306
COSMOS	329	$3,259,454	$3,222,886	$10,224	$416,291	$2,358,101	$136,560
DARWIN	162	$1,772,523	$1,760,021	$10,964	$228,428	$1,210,193	$71,927
DASSEL	658	$7,591,332	$7,474,194	$11,283	$967,684	$5,104,790	$313,223
EDEN VALLEY	252	$2,763,152	$2,771,443	$10,731	$309,049	$2,491,870	$153,142
GROVE CITY	331	$3,620,336	$3,551,905	$10,409	$49,457	$263,212	$17,431
KINGSTON	34	$357,346	$353,995	$10,588	$5,049,422	$26,619,498	$1,604,591
LITCHFIELD	3,227	$36,652,856	$38,355,696	$11,486	$462,307	$2,957,250	$159,803
WATKINS	424	$4,178,457	$4,170,260	$9,836			
CITY TOTAL	5,647	$62,579,881	$62,103,986	$11,402	$8,071,767	$43,007,228	$2,668,363
COUNTY-MILLE LACS							
BOCK	41	$360,721	$336,141	$8,199	$31,605	$244,577	$11,674
FORESTON	114	$1,305,705	$1,292,185	$11,335	$160,117	$917,626	$56,318
ISLE	383	$3,748,177	$3,582,783	$9,355	$434,110	$2,470,840	$130,818
MILACA	1,215	$14,504,508	$13,254,567	$11,732	$1,900,860	$9,849,999	$628,398
ONAMIA	372	$3,693,585	$3,524,973	$9,476	$395,324	$2,521,681	$137,737
PEASE	79	$906,055	$873,024	$11,051	$143,734	$590,592	$36,766
PRINCETON	1,886	$23,048,577	$22,801,110	$12,090	$2,877,744	$15,711,846	$993,686
WAHKON	104	$894,313	$800,409	$7,696	$93,826	$565,014	$28,426
CITY TOTAL	4,194	$48,461,642	$47,465,192	$11,317	$6,037,320	$32,872,175	$2,023,822
COUNTY-MORRISON							
BROWNS	92	$1,005,212	$1,028,752	$11,182	$131,857	$735,350	$44,966
BUCKMAN	75	$861,309	$857,791	$9,771	$62,970	$474,346	$21,152
ELMDALE	20	$133,455	$133,473	$6,674	$9,476	$99,866	$3,903
FLENSBURG	71	$637,251	$620,632	$8,741	$62,804	$440,184	$20,416
GENOLA	32	$310,194	$311,320	$9,729	$41,591	$213,050	$12,259
HARDING	33	$222,149	$216,389	$6,557	$15,930	$162,940	$5,846
HILLMAN	36	$322,190	$316,819	$8,801	$33,692	$238,933	$12,572
LASTRUP	60	$626,965	$624,356	$10,406	$74,613	$440,739	$23,180
LITTLE FALLS	3,867	$40,776,693	$39,317,330	$10,722	$6,914,671	$27,471,760	$1,617,001
MORLEY	222	$2,138,011	$2,071,799	$9,332	$204,289	$1,425,584	$78,004
PIERZ	444	$4,854,456	$4,761,356	$9,838	$530,702	$3,324,931	$175,031
RANDALL	248	$2,657,179	$2,541,260	$10,330	$285,755	$1,803,552	$100,112
ROYALTON	330	$3,518,661	$3,447,372	$10,568	$423,129	$2,485,039	$143,593
SOBIESKI	56	$380,165	$388,896	$6,944	$27,124	$294,886	$10,862
SWANVILLE	144	$1,446,764	$1,444,154	$10,029	$149,612	$1,039,513	$56,231
UPSALA	138	$1,439,029	$1,431,462	$10,374	$153,982	$991,719	$55,879
CITY TOTAL	5,706	$61,129,630	$59,353,279	$10,402	$7,122,133	$41,638,464	$2,380,806
COUNTY-MOWER							
ADAMS	419	$4,936,583	$4,861,934	$11,079	$655,154	$3,434,129	$216,734
AUSTIN	13,655	$157,447,611	$142,664,811	$11,176	$28,171,438	$126,086,992	$9,166,016
BRANDRUP	147	$1,834,209	$1,814,064	$10,963	$257,479	$1,225,619	$65,759
DEXTER	136	$1,377,224	$1,358,749	$10,219	$149,232	$884,429	$45,192
ELKTON	79	$955,961	$962,730	$12,186	$106,226	$689,906	$34,032
GRAND MEADOW	455	$4,972,963	$4,979,229	$10,724	$616,090	$3,465,130	$241,919
LEROY	519	$5,600,257	$5,608,947	$10,807	$708,965	$2,155,637	$148,970
LYLE	234	$3,139,363	$3,087,115	$13,171	$24,320	$148,843	$9,920
MAPLEVIEW	18	$200,766	$236,460	$11,470	$226,103	$1,363,738	$85,837
RACINE	160	$1,986,139	$1,961,627	$12,259	$365,099	$2,082,834	$138,826
ROSE CREEK	237	$2,864,514	$2,998,805	$12,231	$37,966	$267,348	$13,459
SARGEANT	42	$386,111	$341,237	$9,079	$41,594	$270,752	$16,550
TAOPI	38	$361,675	$357,332	$9,403	$53,523	$589,961	$35,894
WALTHAM	83	$827,089	$815,875	$9,830			
CITY TOTAL	16,442	$218,892,206	$213,953,902	$13,007	$32,083,183	$148,384,513	$10,562,778
COUNTY-MURRAY							
AVOCA	81	$852,707	$865,369	$10,683	$114,294	$626,094	$37,932
CHANDLER	161	$1,789,138	$1,774,379	$11,021	$209,336	$1,224,369	$75,232
CURRIE	173	$1,481,342	$1,495,123	$8,645	$129,963	$1,076,061	$69,935
JEFFERS	46	$486,497	$443,214	$14,852	$189,881	$934,351	$36,478
FULDA	753	$7,959,136	$7,934,549	$10,404	$979,225	$5,559,551	$321,266
HADLEY	67	$633,416	$609,389	$9,080	$60,314	$440,583	$20,825
IONA	106	$1,046,228	$1,032,372	$9,737	$129,432	$754,331	$40,046
LAKE WILSON	204	$2,033,928	$1,998,810	$9,788	$228,456	$1,473,374	$82,561
SLAYTON	1,437	$16,825,484	$16,713,359	$11,631	$2,419,694	$11,517,727	$795,872
CITY TOTAL	3,028	$33,307,816	$32,993,703	$10,896	$4,454,789	$23,106,397	$1,398,127

TABLE 12

1984 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

Data by City

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-NICOLLET							
COURTLAND	198	$2,306,355	$2,302,855	$11,629	$277,493	$1,977,619	$96,561
LAFAYETTE	280	$3,049,492	$3,046,892	$10,889	$383,915	$2,610,653	$173,667
NAMATO	165	$1,911,600	$1,910,835	$11,581	$268,147	$1,597,297	$60,962
NICOLLET	954	$9,279,915	$9,268,815	$9,721	$1,177,196	$7,832,543	$221,724
NORTH MANKATO	4,780	$65,369,326	$65,333,991	$13,669	$9,201,910	$43,322,451	$2,979,351
ST PETER	4,105	$60,631,609	$60,598,289	$14,763	$8,208,298	$37,961,194	$2,027,979
CITY TOTAL	9,999	$126,397,581	$126,307,715	$12,655	$19,067,169	$94,620,237	$5,510,036
COUNTY-NOBLES							
ADRIAN	701	$7,603,370	$7,593,130	$10,766	$663,806	$5,618,524	$327,589
BIGELOW	133	$1,371,256	$1,369,956	$10,975	$124,934	$987,316	$61,658
BREWSTER	2961	$33,276,593	$33,246,993	$11,236	$3,776,479	$23,776,479	$1129,135
JUNDEE	661	$822,090	$820,900	$12,418	$66,733	$473,566	$22,735
ELLSWORTH	309	$3,301,212	$3,298,212	$10,677	$451,389	$2,343,039	$124,805
KENBRAE	6	$63,093	$63,033	$10,505	$2,686	$35,911	$1,656
LISMORE	139	$1,433,205	$1,431,965	$10,309	$178,789	$1,004,825	$59,677
ROUND LAKE	310	$3,069,223	$3,066,423	$9,895	$437,579	$2,660,429	$127,722
USHMORE	227	$2,305,569	$2,303,469	$10,149	$277,551	$1,617,339	$89,926
WILMONT	193	$1,652,722	$1,651,222	$8,557	$206,665	$1,364,012	$74,008
WORTHINGTON	3,120	$37,572,553	$37,538,353	$12,031	$5,598,367	$25,236,719	$1,375,229
CITY TOTAL	8,977	$110,439,155	$110,339,975	$12,295	$11,788,198	$73,183,612	$4,830,814
COUNTY-NORMAN							
ADA	1,078	$12,995,955	$12,984,255	$12,046	$1,734,937	$9,842,380	$555,302
BORUP	64	$710,564	$709,964	$11,093	$92,453	$537,562	$35,327
GARY	220	$2,268,764	$2,266,764	$10,304	$233,755	$1,834,754	$67,695
HALSTAD	553	$6,238,124	$6,232,624	$11,276	$828,137	$4,997,553	$197,051
HENDRUM	187	$2,234,098	$2,232,098	$11,937	$328,227	$1,553,896	$60,930
PERLEY	98	$1,217,493	$1,216,493	$12,413	$277,709	$853,266	$28,615
SHELLY	135	$1,437,470	$1,436,270	$10,639	$277,272	$775,274	$25,324
TWIN VALLEY	326	$4,497,510	$4,493,910	$13,785	$1,340,050	$2,340,050	$141,552
CITY TOTAL	2,381	$27,019,014	$27,010,014	$11,345	$3,643,791	$22,810,936	$1,211,816
COUNTY-OLMSTEAD							
BYRON	1,209	$16,669,705	$16,650,505	$13,778	$2,769,353	$11,607,165	$795,057
CHATFIELD	961	$9,955,479	$9,944,479	$10,349	$1,344,334	$8,166,196	$501,944
DOVER	179	$1,962,310	$1,960,510	$10,951	$234,358	$1,360,651	$80,639
LYDIA	641	$8,248,329	$8,239,329	$12,856	$1,355,327	$6,469,914	$338,737
ORONOCO	494	$6,616,741	$6,609,441	$13,382	$1,066,408	$5,543,333	$315,530
ROCHESTER	40,994	$697,346,110	$696,578,810	$16,999	$103,123,696	$523,352,96	$32,285,366
STEWARTVILLE	2,421	$31,319,252	$31,284,852	$12,931	$5,085,919	$21,624,062	$1,403,898
CITY TOTAL	48,560	$779,344,906	$778,868,706	$16,039	$119,600,395	$579,304,891	$35,319,251
COUNTY-OTTER TAIL							
BATTLE LAKE	652	$8,696,911	$8,686,711	$13,321	$1,139,307	$5,089,684	$269,813
BLUFFTON	84	$784,601	$783,501	$9,327	$63,091	$582,191	$27,730
CLITHERALL	54	$539,372	$538,672	$9,975	$21,274	$279,401	$12,165
DALTON	150	$1,602,612	$1,600,912	$10,673	$135,390	$1,004,000	$49,161
DEER CREEK	148	$1,372,041	$1,367,241	$9,239	$131,134	$695,237	$45,372
EAST	95	$812,379	$811,479	$8,541	$76,823	$579,761	$29,699
ELIZABETH	81	$995,065	$994,265	$12,732	$69,970	$590,225	$33,495
ERHARD	119	$1,027,035	$1,025,835	$8,623	$107,314	$767,118	$35,980
FERGUS FALLS	8,795	$95,630,457	$95,504,257	$10,864	$11,632,674	$57,767,160	$3,728,230
HENNING	374	$3,530,079	$3,525,279	$9,425	$390,259	$2,389,227	$121,738
NEW YORK MILLS	457	$4,541,933	$4,536,133	$9,929	$563,333	$3,319,336	$190,630
OTTERTAIL	129	$1,332,876	$1,331,076	$10,326	$113,405	$755,152	$38,369
PARKERS PRAIRIE	933	$14,299,613	$14,281,813	$15,313	$1,994,129	$3,219,071	$178,615
PELICAN RAPIDS	1,904	$18,959,225	$18,934,225	$9,946	$2,324,633	$7,492,645	$424,526
PERHAM	1,130	$12,476,634	$12,460,434	$11,031	$1,565,916	$6,801,619	$424,120
RICHVILLE	72	$721,594	$720,994	$10,019	$84,593	$499,504	$27,817
ROTHSAY	119	$1,200,900	$1,199,700	$10,084	$150,437	$866,032	$49,024
UNDERWOOD	182	$2,056,469	$2,054,269	$11,298	$195,958	$1,185,829	$60,603
URBANK	31	$274,921	$274,621	$8,865	$23,864	$207,159	$5,584
WADENA	132	$1,456,389	$1,454,589	$11,022	$171,297	$998,611	$60,652
WING	43	$342,705	$342,405	$7,963	$35,957	$252,000	$11,954
CITY TOTAL	12,154	$139,626,735	$139,411,435	$11,481	$19,910,150	$96,965,658	$5,822,582
COUNTY-PENNINGTON							
GOODRIDGE	73	$532,436	$532,136	$7,295	$61,439	$338,837	$19,913
ST HILAIRE	167	$1,588,973	$1,588,673	$9,513	$171,414	$1,100,086	$60,368
THIEF RIVER FALLS	6,719	$85,389,252	$85,344,052	$12,702	$13,435,035	$37,719,936	$2,925,935
CITY TOTAL	6,959	$95,508,561	$95,464,861	$13,721	$13,670,488	$39,158,859	$2,906,221

TABLE 12

1981 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-PINE							
ASKOV	169	$1,839,946	$1,908,745	$10,884	$235,094	$1,276,210	$80,629
BRUNS PARK	82	$828,691	$804,796	$9,815	$86,473	$596,450	$32,995
BRUNO	39	$439,949	$423,550	$10,860	$49,926	$295,546	$17,020
DENHAM	11	$92,664	$108,930	$9,903	$7,145	$83,207	$6,944
FINLAYSON	68	$1,035,588	$1,020,304	$10,412	$109,983	$715,817	$40,717
HENRIETTE	20	$185,692	$189,893	$9,495	$25,124	$140,471	$8,127
HINCKLEY	566	$5,681,720	$5,644,162	$10,700	$660,090	$3,986,174	$238,042
KERRICK	44	$480,454	$463,642	$10,537	$52,855	$329,414	$20,612
PINE CITY	1,518	$17,861,945	$17,316,850	$11,404	$2,320,189	$12,123,349	$767,702
ROCK CREEK	223	$2,231,295	$2,216,050	$9,937	$242,474	$1,616,897	$91,744
RUTLEDGE	64	$520,746	$518,122	$8,096	$46,919	$370,879	$17,053
SANDSTONE	538	$6,110,943	$5,843,931	$10,862	$727,346	$4,168,005	$260,032
STURGEON LAKE	104	$1,234,284	$1,233,432	$11,860	$153,947	$887,915	$53,688
WILLOW RIVER	121	$1,073,663	$1,055,126	$8,720	$112,510	$767,637	$38,338
CITY TOTAL	3,576	$39,417,400	$38,645,493	$10,807	$4,829,271	$27,357,970	$1,671,243
COUNTY-PIPESTONE							
EDGERTON	628	$6,430,242	$6,332,629	$10,084	$755,446	$4,287,839	$229,032
HATFIELD*	31	$268,253	$243,861	$7,866	$20,447	$185,421	$8,525
HOLLAND	107	$952,886	$927,191	$8,665	$114,866	$667,554	$36,080
ihlen	90	$952,369	$856,171	$9,123	$60,238	$533,125	$17,684
JASPER	299	$3,039,815	$2,949,121	$9,863	$403,869	$2,064,397	$122,282
PIPESTONE	2,533	$27,000,487	$26,426,457	$10,434	$3,444,570	$16,355,092	$1,063,474
RUTHTON	175	$1,451,193	$1,434,267	$8,196	$132,942	$1,063,295	$48,774
TROSKY	43	$343,320	$342,457	$7,964	$29,443	$242,934	$9,676
WOODSTOCK	89	$691,458	$672,117	$7,552	$66,837	$494,295	$24,930
CITY TOTAL	3,955	$40,610,018	$39,786,271	$10,060	$5,028,458	$27,694,912	$1,559,857
COUNTY-POLK							
BELTRAMI	66	$626,906	$606,397	$9,187	$71,930	$445,368	$24,887
CLEAR	131	$1,581,447	$1,557,436	$11,889	$215,947	$1,100,773	$68,410
CROOKSTON	4,589	$53,708,834	$54,977,294	$11,991	$7,189,666	$37,932,830	$2,438,451
EAST GRAND FORKS	4,121	$42,767,564	$41,577,999	$12,516	$6,866,126	$35,203,234	$2,311,247
ERSKINE	347	$3,552,051	$3,532,356	$10,180	$393,094	$2,444,065	$135,812
FERTILE	532	$5,219,473	$5,122,424	$9,629	$593,538	$3,634,887	$196,231
FISHER	235	$3,137,274	$3,092,531	$13,160	$476,101	$2,087,299	$145,015
FOSSTON	760	$7,942,462	$7,907,494	$10,405	$960,306	$5,479,347	$321,689
GULLY	43	$380,573	$380,756	$8,855	$34,819	$283,358	$14,074
LENGBY	46	$396,316	$377,167	$8,199	$30,122	$279,695	$11,426
MCINTOSH	315	$2,968,493	$2,822,353	$8,962	$314,026	$2,018,295	$102,822
PENNIE	120	$1,117,796	$1,125,805	$9,382	$121,270	$801,269	$40,828
RED LAKE FALLS	64	$935,271	$890,324	$13,912	$139,765	$649,604	$43,992
TRAIL	27	$160,675	$147,090	$5,448	$11,522	$118,529	$3,918
WINGER	115	$1,126,799	$1,125,190	$9,786	$127,171	$787,182	$43,367
CITY TOTAL	11,512	$137,580,841	$135,244,178	$11,748	$17,549,193	$93,365,745	$5,902,119
COUNTY-POPE							
CYRUS	155	$1,723,756	$1,700,740	$10,973	$209,181	$1,161,384	$68,092
FARWELL	42	$401,661	$394,587	$9,395	$42,139	$288,018	$16,116
GLENWOOD CITY	1,953	$19,502,992	$19,044,684	$10,354	$1,918,124	$10,510,000	$613,851
LONG BEACH	63	$862,965	$838,022	$13,302	$134,082	$571,907	$39,905
LOWRY	111	$1,306,603	$1,249,784	$11,619	$195,360	$891,117	$57,668
SEDAN	41	$286,627	$264,544	$6,455	$21,286	$198,465	$7,861
STARBUCK	582	$5,599,241	$5,537,409	$9,514	$616,247	$3,877,374	$207,725
VILLARD	126	$1,256,380	$1,261,714	$10,014	$140,228	$910,133	$49,007
WESTPORT	11	$89,339	$87,504	$7,955	$9,261	$66,289	$3,930
CITY TOTAL	2,564	$27,049,002	$26,419,104	$10,224	$3,185,907	$18,474,687	$1,063,255
COUNTY-RAMSEY							
ARDEN HILLS	3,058	$64,237,572	$63,473,625	$20,757	$11,503,812	$39,079,288	$3,443,418
BLAINE	34	$592,127	$598,648	$17,607	$79,239	$409,653	$33,542
FALCON HEIGHTS	1,406	$25,933,731	$25,133,639	$17,876	$4,572,497	$16,209,480	$1,348,956
GEM LAKE	72	$1,501,984	$1,511,465	$20,993	$256,139	$916,735	$78,975
LAUDERDALE	548	$7,631,677	$7,426,345	$13,552	$1,105,129	$5,154,289	$375,641
LITTLE CANADA	2,401	$43,217,147	$39,687,625	$16,530	$6,481,959	$26,270,974	$2,048,074
MAPLEWOOD	9,025	$143,862,635	$142,106,916	$15,746	$22,096,960	$96,148,464	$7,399,250
MOUNDS VIEW	4,068	$65,111,365	$65,128,464	$16,010	$9,453,904	$44,328,750	$3,323,059
NEW BRIGHTON	13,440	$231,802,271	$229,562,582	$16,587	$37,003,476	$153,267,958	$12,096,235
NORTH OAKS	1,162	$45,544,971	$46,409,680	$40,283	$11,509,074	$25,126,438	$2,880,294
NORTH ST PAUL	6,189	$92,881,574	$91,977,221	$14,861	$13,815,836	$62,750,587	$4,999,156
ROSEVILLE	17,363	$299,773,410	$293,862,053	$16,925	$50,677,031	$193,604,543	$15,771,355
SHOREVIEW	7,477	$139,468,759	$136,352,634	$18,317	$21,919,269	$88,477,684	$7,209,194
SPRING LAKE PARK	73	$1,091,339	$1,044,941	$14,861	$172,982	$710,200	$51,721
ST ANTHONY	633	$9,957,366	$9,795,667	$15,475	$1,530,193	$6,624,481	$504,190
ST PAUL	172,155	$2,554,906,415	$2,505,304,167	$14,556	$390,380,001	$1,685,515,755	$123,744,693
VADNAIS HEIGHTS	2,111	$35,184,485	$35,030,383	$16,480	$4,957,393	$22,889,721	$1,694,025
WHITE BEAR LAKE	14,299	$247,434,123	$245,292,554	$17,156	$40,531,604	$149,491,939	$12,700,845
CITY TOTAL	255,913	$4,035,922,329	$3,941,308,019	$15,401	$627,866,250	$2,627,336,119	$199,297,143
COUNTY-RED LAKE							
BROOKS	79	$600,315	$606,443	$8,059	$53,036	$439,692	$21,849
OKLEE	267	$2,374,089	$2,369,760	$9,873	$246,295	$1,738,653	$84,732
PLUMMER	144	$1,350,151	$1,295,203	$8,994	$117,910	$907,428	$42,339
RED LAKE FALLS	833	$8,973,175	$8,634,458	$10,365	$939,259	$6,144,492	$341,107
CITY TOTAL	1,319	$13,197,730	$12,903,170	$9,783	$1,356,499	$9,229,269	$490,028

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1981 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-REDWOOD							
BELVIEW	216	$2,411,797	$2,297,971	$10,637	$282,607	$1,958,081	$86,274
CLEMENTS	112	$1,075,247	$1,056,992	$9,437	$119,775	$767,756	$25,253
DELHI	25	$238,670	$238,694	$9,548	$23,803	$169,690	$8,536
LAMBERTON	552	$6,121,591	$6,120,467	$11,088	$849,826	$4,118,061	$250,547
LUCAN	141	$1,452,962	$1,461,953	$10,368	$181,110	$1,056,325	$62,256
MILROY	141	$1,491,632	$1,460,965	$10,361	$147,344	$1,043,462	$61,987
MORGAN	965	$5,589,425	$5,491,997	$9,720	$669,186	$3,879,946	$207,971
NORTH REDWOOD	93	$918,161	$904,296	$9,767	$105,072	$649,584	$34,799
REDWOOD FALLS	2,928	$37,303,822	$36,538,576	$12,479	$5,175,363	$24,947,412	$1,445,314
REVERE	57	$596,798	$616,305	$10,812	$49,646	$431,268	$23,946
SANBORN	293	$2,895,715	$2,902,700	$9,907	$330,381	$2,032,476	$112,914
SEAFORTH	47	$316,056	$316,321	$6,730	$25,172	$233,383	$8,268
VESTA	168	$1,737,006	$1,686,412	$10,038	$222,786	$1,163,713	$60,881
WABASSO	343	$4,005,359	$4,006,774	$11,682	$558,172	$2,794,507	$179,370
WALNUT GROVE	399	$4,343,766	$4,289,235	$10,750	$573,432	$3,040,259	$184,310
WANDA	58	$673,344	$680,002	$11,724	$102,499	$463,084	$31,034
CITY TOTAL	6,138	$71,171,350	$70,073,269	$11,416	$9,456,148	$48,348,987	$3,003,660
COUNTY-RENVILLE							
BIRD ISLAND	760	$8,789,473	$8,703,834	$11,452	$1,163,931	$6,166,903	$383,689
BUFFALO LAKE	433	$4,925,349	$4,801,318	$11,088	$632,976	$3,395,310	$209,661
DANUBE	339	$3,887,409	$3,831,207	$11,449	$500,030	$2,796,280	$175,129
FAIRFAX	715	$7,362,562	$7,311,947	$10,225	$881,605	$5,059,397	$288,607
FRANKLIN	234	$3,199,227	$3,138,963	$10,676	$413,812	$2,209,510	$133,740
HECTOR	789	$13,121,347	$13,201,751	$12,930	$1,496,610	$7,172,763	$519,970
MORTON	252	$2,664,362	$2,583,356	$10,648	$332,394	$1,884,069	$112,503
OLIVIA	1,565	$19,071,852	$18,967,551	$12,277	$2,708,960	$12,793,114	$855,772
RENVILLE	935	$10,235,642	$10,077,598	$12,069	$1,404,677	$6,976,594	$490,964
SACRED HEART	383	$3,713,925	$3,649,187	$10,054	$441,106	$2,694,901	$149,874
CITY TOTAL	6,325	$73,965,949	$73,416,022	$11,607	$9,975,899	$51,026,421	$3,271,909
COUNTY-RICE							
DUNDAS	256	$2,959,340	$2,985,503	$11,794	$339,123	$2,183,253	$130,424
FARIBAULT	9,186	$112,298,145	$110,414,413	$12,020	$14,503,840	$75,975,907	$4,820,657
LONSDALE	479	$7,285,351	$7,239,289	$12,901	$943,882	$4,956,875	$314,047
NORTHFIELD	364	$3,702,984	$3,735,298	$10,262	$425,961	$2,680,838	$143,210
NERSTRAND	139	$1,596,184	$1,649,993	$11,870	$177,265	$1,181,940	$72,792
NORTHFIELD	5,446	$74,477,655	$76,934,524	$14,024	$11,560,121	$51,277,137	$3,624,190
CITY TOTAL	16,008	$205,317,663	$202,958,031	$12,679	$27,850,187	$139,179,950	$9,105,320
COUNTY-ROCK							
BEAVER CREEK	118	$1,211,284	$1,176,911	$9,974	$159,075	$916,654	$45,567
HARDWICK	116	$1,286,323	$1,296,075	$11,173	$169,127	$931,273	$58,985
HILLS	297	$3,431,085	$3,329,167	$11,209	$418,117	$2,318,308	$135,464
JASPER	44	$386,701	$386,191	$8,777	$41,614	$280,880	$14,203
KENNETH	35	$298,966	$297,556	$9,502	$23,327	$198,048	$9,185
LUVERNE	2,447	$32,083,431	$31,213,396	$11,573	$4,413,901	$21,686,949	$1,405,915
MAGNOLIA	113	$1,120,457	$1,121,896	$9,946	$126,232	$826,772	$46,535
STEEN	74	$784,277	$773,624	$9,918	$92,849	$567,190	$33,493
CITY TOTAL	3,498	$40,632,226	$39,996,496	$11,320	$5,443,836	$27,623,674	$1,749,700
COUNTY-ROSEAU							
BADGER	158	$1,647,052	$1,649,455	$10,440	$180,618	$1,145,585	$61,204
GREENBUSH	347	$3,538,995	$3,503,123	$10,095	$456,467	$2,405,188	$134,951
ROOSEVELT	69	$545,666	$555,609	$8,052	$44,907	$423,732	$20,480
ROSEAU	1,393	$14,440,234	$14,632,622	$10,559	$1,865,775	$10,254,181	$603,768
STRATHCONA	14	$85,873	$84,975	$6,070	$5,147	$68,840	$2,971
WARROAD	739	$9,280,961	$9,177,041	$12,418	$1,296,839	$6,487,529	$430,174
CITY TOTAL	2,710	$29,938,781	$29,572,925	$10,912	$3,849,749	$20,785,055	$1,253,548
COUNTY-ST. LOUIS							
AURORA	1,621	$22,991,329	$22,731,866	$15,997	$3,477,789	$16,295,109	$1,296,064
BABBITT	1,293	$24,127,316	$24,060,381	$18,608	$3,910,989	$17,188,062	$1,488,956
BEWABIK	670	$10,067,019	$9,862,743	$14,721	$1,449,431	$7,067,979	$540,154
BROOKSTON	61	$819,022	$804,629	$13,223	$104,951	$473,293	$37,238
BUHL	568	$8,273,592	$8,111,073	$14,280	$1,169,884	$5,899,900	$449,213
CHISHOLM	3,045	$44,491,479	$43,088,762	$14,151	$6,610,392	$30,673,717	$2,317,978
COOK	455	$5,731,857	$5,702,767	$12,534	$724,239	$4,126,988	$282,659
DULUTH	49,033	$679,484,191	$669,927,894	$13,253	$97,582,669	$446,778,531	$31,607,623
ELY	2,617	$34,336,353	$33,898,498	$12,953	$4,941,424	$24,415,909	$1,800,736
EVELETH	2,714	$40,901,074	$39,751,631	$14,721	$6,094,074	$28,081,541	$2,180,479
FLOODWOOD	392	$3,877,459	$3,926,482	$10,017	$600,426	$2,886,918	$159,150
FRANKLEN	11	$141,724	$125,926	$11,448	$16,729	$95,221	$6,7
GILBERT	1,418	$21,833,804	$21,659,074	$15,133	$3,303,854	$15,429,997	$1,200,9
HIBBING	10,317	$155,102,255	$151,694,617	$14,680	$24,066,918	$109,495,484	$8,189,1
HOYT LAKES	1,536	$27,411,313	$27,383,076	$17,828	$4,372,696	$19,551,868	$1,648,997
IRON JUNCTION	209	$3,668,705	$3,748,255	$17,934	$541,060	$2,681,226	$220,022
KINNEY	121	$1,717,261	$1,710,294	$14,135	$238,287	$1,260,125	$93,289
LEONIDAS	5	$71,943	$66,372	$13,214	$7,976	$44,568	$3,091
MCKINLEY	94	$1,354,920	$1,312,525	$13,958	$186,703	$970,487	$70,431
MEADOWLANDS	112	$1,425,697	$1,431,495	$12,781	$201,512	$1,013,279	$73,259
MOUNTAIN IRON	1,671	$23,424,137	$23,146,072	$15,735	$3,437,169	$16,401,467	$1,279,940
ORR	223	$2,269,725	$2,234,890	$10,060	$269,019	$1,655,958	$99,841
PROCTOR	1,484	$20,417,223	$19,991,190	$13,664	$2,764,752	$14,149,679	$984,483
TOWER	516	$5,680,884	$5,521,595	$13,273	$795,602	$3,882,406	$276,447
VIRGINIA	6,072	$91,992,521	$89,743,499	$14,780	$14,726,947	$62,307,142	$4,829,801
WINTON	106	$1,422,066	$1,381,538	$13,033	$175,053	$1,032,710	$73,952
CITY TOTAL	95,865	$1,224,992,533	$1,192,577,569	$13,890	$181,348,914	$829,933,448	$61,185,908

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DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-SCOTT							
BELLE PLAINE	1,496	$17,901,723	$17,521,952	$12,118	$2,265,455	$12,073,742	$767,498
ELKO	199	$2,676,346	$2,641,065	$13,078	$2,883,179	$1,910,035	$132,710
JORDAN	1,752	$22,611,154	$22,912,974	$13,109	$193,927	$15,880,208	$1,056,811
NEW MARKET	124	$1,606,539	$1,625,560	$14,267	$797,460	$1,105,338	$70,286
NEW PRAGUE	914	$9,933,873	$9,898,113	$10,247	$1,890,573	$6,601,713	$267,555
PRIOR LAKE	5,179	$84,545,757	$89,472,735	$17,276	$13,574,447	$56,601,713	$4,488,858
SAVAGE	1,921	$23,098,396	$29,794,705	$14,992	$3,462,067	$19,064,985	$1,369,500
SHAKOPEE	6,224	$68,996,960	$68,970,966	$14,279	$12,523,954	$60,372,851	$4,276,438
CITY TOTAL	17,259	$259,200,630	$257,992,083	$14,948	$36,674,469	$170,899,445	$12,429,657
COUNTY-SHERBURNE							
BECKER	382	$4,977,626	$4,942,869	$12,939	$624,252	$3,432,108	$235,887
BIG LAKE	1,651	$19,944,765	$19,419,065	$13,383	$2,513,940	$13,215,119	$898,148
CLEAR LAKE	325	$4,201,006	$4,157,354	$12,792	$501,023	$2,855,083	$194,357
ELK RIVER	3,799	$54,178,197	$54,282,657	$14,289	$7,390,295	$36,313,447	$2,553,675
PRINCETON	87	$1,069,957	$1,059,499	$12,178	$146,414	$721,612	$48,018
ST CLOUD	1,752	$25,141,489	$24,631,494	$14,059	$3,497,162	$16,365,443	$1,148,864
ZIMMERMAN	913	$11,099,539	$11,207,396	$13,785	$1,454,174	$7,693,813	$511,073
CITY TOTAL	8,609	$120,111,779	$119,700,135	$13,904	$16,127,260	$80,376,625	$5,590,022
COUNTY-SIBLEY							
ARLINGTON	1,066	$11,937,435	$11,396,650	$10,691	$1,400,059	$7,943,142	$488,519
GAYLORD	1,192	$13,276,826	$13,132,362	$11,017	$1,680,212	$9,141,661	$548,418
GIBBON	509	$5,429,232	$5,411,658	$10,632	$768,646	$3,753,953	$237,797
GREEN ISLE	198	$2,197,682	$2,169,101	$10,854	$282,024	$1,102,293	$90,635
HENDERSON	420	$4,910,935	$4,436,861	$10,559	$487,455	$3,206,681	$180,458
NEW AUBURN	122	$1,179,031	$1,172,178	$9,608	$127,953	$862,663	$47,043
WINTHROP	844	$9,685,012	$8,539,734	$10,118	$1,149,149	$6,058,247	$303,760
CITY TOTAL	4,351	$46,616,153	$46,236,524	$10,627	$5,895,493	$32,468,680	$1,916,630
COUNTY-STEARNS							
ALBANY	852	$9,829,956	$9,922,719	$11,646	$1,198,964	$6,998,929	$430,254
AVON	602	$7,502,146	$7,442,029	$12,429	$878,812	$5,023,620	$308,432
BELGRADE	338	$4,133,112	$4,267,877	$10,723	$568,111	$2,957,976	$172,799
BROOTEN	242	$2,603,101	$2,548,963	$9,039	$291,082	$1,874,071	$94,581
COLD SPRING	1,361	$17,267,285	$17,320,011	$12,562	$2,196,519	$11,974,843	$761,048
EDEN VALLEY	129	$1,320,132	$1,302,068	$10,093	$126,408	$792,261	$49,771
ELROSA	121	$1,124,540	$1,122,337	$11,112	$133,381	$712,731	$45,994
FREEPORT	295	$3,060,377	$3,026,996	$10,261	$312,731	$2,119,945	$114,893
GREENWALD	124	$1,251,606	$1,260,454	$10,165	$137,286	$865,145	$45,697
MELROSE	391	$4,231,407	$4,277,714	$10,940	$498,149	$3,044,442	$175,644
KIMBALL	401	$4,651,375	$4,611,620	$11,500	$591,392	$3,208,890	$200,739
LAKE HENRY	14	$140,006	$140,093	$10,005	$15,155	$119,717	$5,363
MEDFORD GROVE	34	$317,430	$316,531	$9,116	$23,004	$228,402	$8,107
MELROSE	1,292	$14,625,966	$14,545,649	$11,289	$1,822,773	$10,116,514	$618,293
NEW MUNICH	118	$1,187,332	$1,192,304	$10,104	$115,864	$869,081	$43,644
PAYNESVILLE	1,285	$14,168,517	$14,222,919	$11,068	$1,677,603	$9,794,436	$579,942
PLEASANT LAKE	10	$118,043	$120,839	$12,084	$13,424	$84,864	$5,114
RICHMOND	631	$6,860,697	$6,854,324	$10,870	$782,107	$4,885,045	$287,303
ROCKVILLE	288	$2,993,562	$3,003,315	$11,165	$335,564	$2,115,246	$122,462
ROSCOE	64	$663,073	$647,508	$10,117	$74,753	$467,527	$27,291
SARTELL	1,174	$17,524,951	$17,535,969	$14,911	$2,518,147	$11,845,478	$861,954
SAUK CENTRE	2,038	$22,675,314	$22,364,571	$10,974	$2,803,314	$15,598,768	$935,388
SPRING HILL	22	$156,327	$157,066	$7,139	$15,027	$117,179	$4,168
ST ANTHONY	36	$354,565	$373,149	$10,365	$43,781	$270,796	$17,123
ST CLOUD	18,482	$240,897,669	$236,799,222	$12,812	$33,550,182	$161,294,454	$10,992,459
ST JOSEPH	1,233	$15,307,814	$15,151,323	$12,288	$1,936,327	$10,473,901	$667,408
ST MARTIN	95	$849,455	$862,039	$9,074	$93,077	$611,191	$28,279
ST ROSA	14	$92,567	$94,937	$6,781	$5,779	$66,203	$1,899
ST STEPHEN	141	$1,732,240	$1,761,493	$12,351	$209,724	$1,231,588	$77,651
WAITE PARK	1,637	$18,520,919	$18,145,736	$11,085	$2,181,537	$13,014,210	$774,201
CITY TOTAL	33,554	$416,404,684	$411,471,609	$12,263	$55,093,429	$282,980,089	$18,457,801
COUNTY-STEELE							
BLOOMING PRAIRIE	986	$12,193,451	$12,354,007	$12,599	$1,647,646	$8,421,309	$590,830
ELLENDALE	378	$4,099,089	$4,029,045	$10,659	$538,118	$2,841,674	$174,921
MEDFORD	900	$5,170,234	$5,431,476	$10,803	$628,940	$3,801,743	$220,307
OWATONNA	11,104	$144,304,967	$141,754,357	$12,766	$19,867,415	$96,656,195	$6,460,179
CITY TOTAL	12,968	$166,154,143	$163,938,875	$12,613	$22,682,119	$111,720,917	$7,406,238
COUNTY-STEVENS							
ALBERTA	96	$1,000,173	$1,000,226	$11,631	$139,250	$726,272	$48,057
CHOKIO	281	$3,155,923	$3,012,735	$10,721	$439,202	$2,142,843	$133,871
DONNELLY	157	$1,559,977	$1,521,455	$9,691	$166,429	$1,089,866	$61,231
HANCOCK	429	$4,084,519	$4,148,717	$12,002	$742,079	$3,416,623	$222,878
MORRIS	2,522	$30,279,476	$29,767,467	$11,800	$3,986,073	$20,712,484	$1,318,893
CITY TOTAL	3,475	$41,080,068	$40,443,580	$11,638	$5,422,432	$28,086,068	$1,784,930

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1981 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-SWIFT							
APPLETON	889	$9,591,094	$9,305,215	$10,467	$1,196,873	$6,569,119	$391,888
BENSON	1,947	$21,202,859	$20,770,973	$10,668	$2,608,148	$14,503,278	$846,040
CLONTARF	87	$1,022,764	$1,015,643	$11,674	$161,058	$714,034	$46,920
DAWERS	73	$793,063	$754,535	$10,337	$109,386	$548,386	$33,850
DEGRAFF	90	$1,209,043	$1,234,592	$13,384	$219,032	$839,958	$62,879
HOLLOWAY	72	$727,105	$716,352	$9,949	$124,946	$424,246	$27,202
KERKHOVEN	319	$3,418,993	$3,350,770	$10,504	$401,819	$2,335,378	$130,129
MUDDOCK	172	$1,771,637	$1,751,816	$10,184	$173,279	$1,244,639	$69,738
CITY TOTAL	3,649	$39,736,523	$38,869,754	$10,652	$4,939,705	$27,279,338	$1,608,666
COUNTY-TODD							
BERTHA	210	$2,106,002	$2,057,514	$9,798	$223,199	$1,436,929	$73,341
BROWERVILLE	399	$4,439,452	$4,369,331	$10,991	$511,885	$3,075,701	$180,857
BURTRUM	85	$898,469	$883,510	$10,394	$152,851	$586,361	$33,344
CLARISSA	297	$2,761,566	$2,795,934	$9,414	$367,690	$1,868,840	$98,123
EAGLE BEND	282	$2,360,715	$2,317,515	$8,218	$219,089	$1,609,995	$71,501
GREY EAGLE	161	$1,485,225	$1,462,289	$9,083	$142,873	$1,019,591	$51,174
HEWITT	100	$813,775	$791,936	$7,919	$65,365	$599,710	$24,889
LONG PRAIRIE	1,471	$17,709,214	$17,506,038	$11,901	$2,385,459	$12,014,915	$769,133
OSAKIS	83	$723,909	$659,493	$7,946	$68,497	$457,602	$23,069
STAPLES	1,215	$13,894,820	$13,837,968	$11,389	$1,675,950	$9,763,594	$602,905
WEST UNION	42	$369,912	$358,054	$8,525	$29,155	$250,084	$10,193
CITY TOTAL	4,345	$47,551,852	$47,055,552	$10,830	$9,962,013	$32,681,322	$1,938,528
COUNTY-TRAVERSE							
BROWNS VALLEY	426	$3,977,424	$3,784,787	$8,926	$460,402	$2,713,956	$146,565
JUNIOT	91	$1,055,572	$1,035,252	$11,376	$146,504	$730,472	$47,917
TINTAH	56	$689,556	$659,796	$12,218	$95,144	$492,262	$30,947
WHEATON	1,094	$13,319,610	$13,022,707	$11,904	$1,812,211	$8,936,417	$578,630
CITY TOTAL	1,663	$19,037,167	$18,502,542	$11,126	$2,504,261	$12,871,107	$808,058
COUNTY-WABASHA							
BELLECHESTER	50	$190,538	$190,202	$6,340	$11,308	$138,348	$3,547
ELGIN	388	$4,468,267	$4,409,927	$11,355	$559,409	$3,036,983	$180,279
HAMMOND	67	$726,325	$723,702	$10,802	$87,196	$525,856	$31,734
KELLOGG	266	$2,673,302	$2,647,901	$9,878	$330,293	$1,916,729	$106,752
LAKE CITY	2,512	$27,691,106	$27,111,525	$10,793	$3,416,610	$18,958,990	$1,142,091
MAZEPPA	363	$4,019,305	$4,035,524	$11,035	$504,247	$2,850,669	$172,604
MILLVILLE	125	$1,329,933	$1,336,158	$10,673	$141,429	$959,781	$57,794
MINNEISKA	42	$474,236	$478,614	$11,396	$70,939	$349,925	$22,224
PLAINVIEW	1,358	$15,307,320	$16,239,971	$11,959	$2,128,327	$11,174,853	$716,065
WABASHA	1,362	$15,674,394	$15,215,372	$11,171	$1,931,965	$10,587,260	$649,603
ZUMBRO FALLS	222	$2,621,277	$2,652,381	$11,948	$346,912	$1,817,776	$116,924
CITY TOTAL	6,737	$76,181,004	$75,004,677	$11,133	$9,529,033	$52,317,170	$3,199,415
COUNTY-WADENA							
ALDRICH	27	$325,545	$320,818	$11,882	$39,225	$232,171	$14,437
HENANGA	383	$3,249,843	$3,190,145	$8,329	$319,864	$2,285,716	$109,520
HENROD	21	$163,138	$170,054	$8,098	$11,103	$126,908	$5,676
SEBEKA	356	$3,537,615	$3,461,257	$9,666	$386,019	$2,542,853	$142,573
STAPLES	121	$1,737,514	$1,762,107	$14,563	$208,247	$1,199,450	$88,596
VERNDALE	263	$2,253,753	$2,246,369	$8,544	$226,223	$1,664,358	$83,427
WADENA	2,345	$27,653,104	$27,082,680	$11,549	$3,761,765	$18,973,438	$1,181,892
CITY TOTAL	3,516	$38,920,512	$38,214,029	$10,869	$4,950,442	$26,624,894	$1,622,121
COUNTY-WASECA							
JANESVILLE	959	$10,249,945	$10,195,562	$10,621	$1,216,140	$7,090,258	$409,306
NEW RICHLAND	672	$7,569,407	$7,457,836	$11,098	$935,242	$5,202,342	$302,925
WALTHAM	125	$1,431,493	$1,424,214	$11,394	$220,561	$1,000,690	$64,385
WASECA	4,631	$62,597,091	$62,062,499	$12,847	$8,984,459	$42,850,957	$2,927,318
CITY TOTAL	5,567	$81,846,335	$81,130,631	$12,317	$11,360,402	$56,144,247	$3,703,935
COUNTY-WASHINGTON							
AFTON	1,250	$24,557,322	$24,799,269	$19,999	$4,335,090	$15,607,556	$1,367,234
BAYPORT	1,118	$24,012,587	$23,408,431	$20,938	$5,389,423	$13,624,626	$1,235,450
BIRCHWOOD	330	$7,360,543	$7,246,510	$22,080	$1,364,987	$4,605,963	$429,401
COTTAGE GROVE	9,556	$159,348,969	$159,535,263	$16,682	$22,200,517	$105,175,443	$7,927,365
DELLWOOD	309	$13,028,633	$13,042,060	$32,628	$2,232,292	$5,588,268	$589,294
FOREST LAKE	3,630	$58,[illegible],333	$58,271,799	$16,675	$7,683,066	$35,271,196	$2,558,562
HASTINGS	98	$1,847,904	$1,828,173	$18,655	$331,621	$1,189,770	$100,088
HUDSON	1,694	$25,577,775	$25,665,923	$15,281	$3,574,566	$17,037,945	$1,278,792
LAKE ST CROIX BEACH	211	$3,089,311	$3,114,332	$14,760	$420,183	$2,131,544	$150,368
LAKE ELMO	2,688	$46,678,718	$46,622,079	$17,345	$7,579,759	$30,587,654	$2,648,684
LAKELAND	1,236	$21,552,674	$21,443,906	$17,349	$3,282,655	$13,921,115	$1,099,976
LANDFALL	156	$2,127,446	$2,146,628	$13,760	$295,319	$1,535,017	$106,060
LAKELAND SHORES	18	$247,234	$305,593	$23,830	$304,743	$416,282	$76,784
MAHTOMEDI	1,909	$33,909,766	$33,946,368	$17,573	$5,554,647	$21,342,009	$1,719,818
MARINE ON ST CROIX	518	$10,448,272	$10,464,366	$20,201	$1,920,751	$6,530,707	$580,865
NEWPORT	1,696	$25,363,619	$25,308,232	$14,922	$3,479,496	$17,262,098	$1,262,158
OAKDALE	5,104	$74,788,307	$79,496,324	$15,575	$11,383,900	$53,878,462	$3,982,131
OAK PARK HEIGHTS	585	$9,178,962	$8,034,493	$13,738	$1,088,136	$5,493,883	$379,481
MINE SPRINGS	80	$1,805,489	$1,745,311	$21,816	$291,971	$1,028,927	$91,861
STILLWATER	9,171	$151,866,246	$150,536,961	$16,414	$24,812,136	$97,882,594	$7,746,181
ST MARYS POINT	87	$1,224,666	$1,223,793	$14,067	$165,287	$835,004	$58,890
ST PAUL PARK	3,415	$49,556,612	$49,464,261	$14,484	$6,919,997	$34,044,153	$2,428,679
WHITE BEAR LAKE	344	$13,857,257	$11,331,783	$32,069	$2,800,431	$6,262,039	$676,621
WILLERNIE	287	$3,710,685	$3,755,979	$12,912	$472,407	$2,566,593	$168,543
WOODBURY	5,449	$105,268,540	$103,294,398	$18,957	$16,682,770	$66,793,331	$5,533,805
CITY TOTAL	53,949	$862,330,653	$856,191,525	$16,804	$134,225,963	$560,971,699	$43,992,671

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1981 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

DATA BY CITY

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-NATURMAN							
BUTTERFIELD	350	$4,211,507	$4,099,463	$11,713	$609,123	$2,890,317	$182,289
DARFUR	78	$831,779	$826,435	$10,600	$113,185	$594,433	$35,751
LA SALLE	57	$652,364	$657,057	$11,527	$84,024	$478,880	$30,470
LEWISVILLE	160	$1,727,733	$1,737,911	$10,858	$268,864	$1,207,048	$79,815
MADELIA	1,256	$13,019,487	$12,818,133	$10,206	$1,985,619	$8,934,019	$682,121
GUAM	93	$1,096,365	$1,064,944	$11,447	$164,259	$729,774	$46,062
CROWLEY	78	$740,924	$742,793	$9,523	$83,618	$539,002	$30,522
ST JAMES	2,450	$28,668,734	$28,540,462	$11,649	$3,594,585	$20,147,577	$1,256,500
CITY TOTAL	4,522	$50,948,012	$50,497,008	$11,165	$6,367,278	$35,521,044	$2,143,931
COUNTY-WILKIN							
BRECKENRIDGE	1,958	$24,526,775	$23,892,269	$12,202	$3,245,357	$16,620,430	$1,085,556
CAMPBELL	140	$1,702,584	$1,663,450	$11,885	$200,833	$1,163,964	$76,282
DOMAN	57	$517,761	$535,915	$9,476	$50,127	$372,633	$18,839
FOAHJME	84	$903,913	$895,559	$10,661	$96,129	$633,233	$36,037
KENT	63	$698,671	$675,786	$10,727	$78,073	$498,558	$30,672
NASHUA	33	$396,208	$388,223	$11,764	$62,217	$282,287	$18,795
NORWAY	158	$1,816,457	$1,770,961	$11,208	$237,239	$1,302,960	$84,071
TENNEY	9	$155,382	$144,029	$16,003	$18,367	$107,405	$8,208
WOLVERTON	112	$1,418,826	$1,405,435	$12,549	$182,697	$1,012,333	$69,996
CITY TOTAL	2,614	$32,136,597	$31,362,002	$11,990	$4,171,234	$21,983,803	$1,427,852
COUNTY-WINONA							
ALTURA	221	$2,541,746	$2,542,228	$11,503	$345,284	$1,783,052	$112,723
DAKOTA	194	$2,220,252	$2,187,691	$11,276	$262,506	$1,606,568	$101,463
ELBA	64	$576,660	$583,685	$9,117	$64,176	$421,844	$20,228
GOODVIEW	559	$7,329,430	$7,152,754	$12,796	$1,016,287	$5,011,418	$328,932
LEWISTON	665	$7,874,663	$7,759,505	$11,668	$1,029,496	$5,335,556	$331,840
MINNESOTA CITY	401	$4,468,117	$4,449,323	$11,096	$508,070	$3,169,920	$185,570
MINNEISKA	44	$555,758	$537,701	$12,220	$68,709	$362,929	$21,575
ROLLINGSTONE	309	$3,482,386	$3,478,392	$11,257	$382,594	$2,661,034	$138,032
ST CHARLES	1,267	$14,532,311	$14,322,739	$11,304	$1,952,940	$10,072,251	$616,107
STOCKTON	202	$2,042,652	$2,059,784	$10,197	$212,471	$1,488,904	$78,409
UTICA	109	$1,107,065	$1,107,340	$10,159	$147,171	$787,586	$45,902
WINONA	13,209	$160,034,716	$155,880,351	$11,801	$21,380,847	$107,836,065	$6,896,295
CITY TOTAL	17,244	$206,765,756	$202,061,082	$11,718	$27,370,545	$140,337,127	$8,877,078
COUNTY-WRIGHT							
ALBERTVILLE	351	$4,663,136	$4,676,105	$13,322	$563,005	$3,142,678	$197,759
ANNANDALE	1,596	$13,058,867	$12,862,070	$11,735	$1,634,047	$8,408,598	$561,170
BUFFALO	3,147	$43,482,635	$43,055,884	$13,682	$5,960,327	$29,524,819	$1,958,632
CLEARWATER	310	$3,598,056	$3,582,470	$11,556	$400,790	$2,459,750	$152,211
COKATO	1,107	$13,245,351	$13,189,419	$11,074	$1,625,307	$9,057,512	$547,872
DAYTON	29	$360,235	$612,934	$21,136	$76,032	$365,864	$30,226
DELANO	1,621	$21,394,696	$21,444,839	$13,229	$2,827,510	$14,648,554	$974,445
HANOVER	195	$2,413,296	$2,414,655	$12,383	$292,748	$1,644,228	$109,238
HOWARD LAKE	771	$9,427,319	$9,286,530	$12,045	$1,233,746	$6,406,915	$416,098
MAPLE LAKE	903	$9,631,240	$9,518,737	$11,854	$1,206,290	$6,572,435	$419,110
MONTICELLO	1,912	$26,176,951	$26,194,959	$13,700	$3,537,276	$17,704,599	$1,227,780
MONTROSE	493	$5,407,823	$5,471,703	$12,079	$669,422	$3,860,421	$242,751
ROCKFORD	1,032	$11,867,640	$11,781,035	$13,356	$1,773,634	$9,518,970	$627,473
SOUTH HAVEN	185	$2,093,994	$2,058,370	$11,126	$266,677	$1,628,581	$89,493
ST MICHAEL	970	$11,748,263	$11,973,097	$14,302	$1,820,229	$9,326,680	$663,072
WAVERLY	349	$4,270,779	$4,226,363	$12,110	$536,849	$2,983,097	$195,665
CITY TOTAL	14,611	$196,797,880	$196,205,137	$12,921	$24,399,929	$126,493,100	$8,392,996
COUNTY-YELLOW MEDICINE							
CANBY	1,058	$11,146,427	$10,843,736	$10,249	$1,360,913	$7,546,905	$431,809
CLARKFIELD	578	$6,541,351	$6,487,013	$11,223	$860,830	$4,536,117	$281,119
ECHO	185	$1,849,394	$1,835,312	$9,921	$217,659	$1,336,536	$75,574
GRANITE FALLS	1,517	$19,381,763	$19,239,157	$12,023	$2,571,926	$12,535,120	$825,796
HANLEY FALLS	120	$1,354,962	$1,350,936	$11,257	$174,680	$988,459	$61,951
HAZEL RUN	41	$375,806	$377,918	$9,218	$38,740	$284,504	$13,303
PORTER	95	$974,537	$949,611	$9,961	$76,200	$602,372	$28,456
ST LEO	68	[illegible]	$631,559	$9,289	$69,238	$458,993	$23,848
WOOD LAKE	231	$2,329,790	$2,295,312	$9,935	$289,523	$1,657,984	$93,142
CITY TOTAL	3,893	$43,482,539	$42,910,113	$11,022	$5,654,809	$29,946,990	$1,834,995
TOTAL	1,771,658	$26,365,966,271	$25,935,304,221	$14,638	$3,982,243,011	$17,311,961,610	$1,278,911,686

Minnesota Department of Revenue
Income Tax Division
St. Paul, Minn. 55145

BULK RATE
U.S. POSTAGE
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MINN. DEPT.
OF REVENUE

SAVE YOUR LABELS

Peel off these labels and place them over the name and address area of the income tax and property tax refund returns you file. Double check your social security number. If someone is preparing your return for you, make sure they use these labels.

1981 Minnesota
income tax
forms and instructions

This booklet includes all the information most people need to complete their forms, so if you have a question, start here. There are line-by-line instructions, and an index to help you find answers to specific questions.

New This Year

Federal income tax deduction. There's a new way of figuring the amount of federal tax you're allowed to deduct. This year, you'll deduct the amount you *actually owe* for 1981 instead of the amount you *paid or had withheld* in 1981.

Wider tax brackets and higher credits. Because of indexing, more of your income will fit into lower tax brackets. Also, you'll be able to take more off the top of your tax bill because the amount of each credit for you, your spouse and your dependents has increased from $60 to $66.

Child and dependent care credit. The maximum credit amount has been increased from last year's $150. If you're eligible, you may receive up to $400 this year ($800 if you have two or more dependents) to help offset the cost of child and dependent care.

Check a box this year, cut government costs next year. To save money, the Department of Revenue will be printing only as many tax booklets as are needed next year. So, if you don't need a booklet because someone else prepares your return, be sure to check the box at the bottom of your form. Next year you'll receive a card to give your tax preparer. The card will have your mailing label on it, for use on your 1982 Minnesota return.

This booklet will take you step by step through the process of filling out your 1981 form. Use the index below to find the information you need.

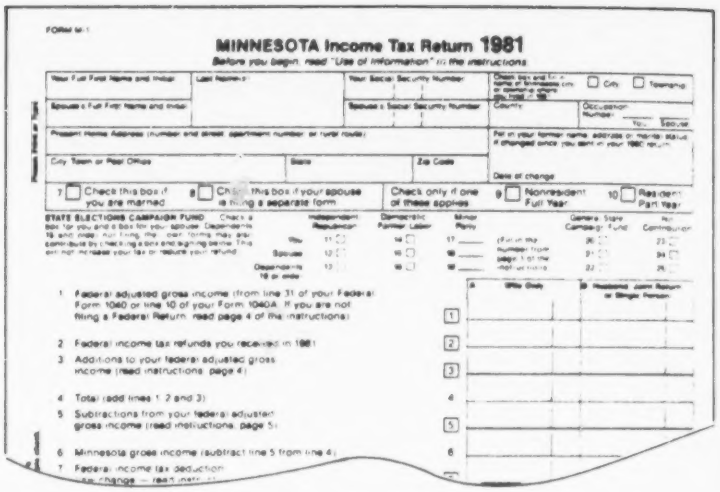
For example, if you have questions about . . .

Line 2, Federal income tax refunds — read page 4

Line 5, Subtractions from federal adjusted gross income — read page 5

Line 7, Federal income tax deduction — read page 6

Line 9, Total deductions — read page 9



MINNESOTA Income Tax Return 1981

Before you begin, read "Use of Information" in the instructions

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USE OF INFORMATION

All information on your return, by state law, is private. It cannot be given to others without your consent except to the Internal Revenue Service and to other states which guarantee the same privacy. However, certain information about persons who owe a debt to a state or county agency may be given to that other agency. The names and addresses of parents who appear to have deserted their children may be given to the Commissioner of Public Welfare. Information about persons who claim to be blind may be given to the Commissioner of Public Safety.

Your name, address and social security number are required by law for identification. Your income, deductions, credits and marital and residency status are required by law to determine your correct tax or refund. If you fail to provide the information necessary to determine your tax, your form may not be accepted, the processing of your forms and issuance of any refund may be delayed, deductions and credits may be disallowed, and you may be subject to civil and criminal penalties for failure to file a return.

The only information requested on your return not required by law is your occupation, telephone number, former name, former address, former marital status, the county and city or township you live in, the address, telephone and identification numbers of your tax preparer, if any and the box to check if you don't need forms. Your occupation will be used to determine if certain deductions are allowable and to analyze income levels by occupation. Your telephone number will be used to contact you, if necessary. The county and city or township you live in will be used for research, evaluation of the tax structure and to determine distribution of the state elections campaign fund. The information about your preparer will be used to identify and contact him or her, if necessary. If you check the box at the bottom of your return, you will save the state printing costs. The information on your return may be compared with other information you may have furnished the Department of Revenue.

Use of Refund — If you owe Minnesota taxes, your refund will be applied to the amount you owe. If you owe a debt to another state agency or a county agency or if you owe any felony criminal fines, any refund that the State of Minnesota may owe you on this return, may be used to pay that debt. If your refund is larger than the amount you owe, you will receive a check for the difference.

Before you begin . . .

. . . read these two pages. They contain general information about filing a Minnesota income tax return. There's also special information for nonresidents, part-year residents, and for people filing returns on behalf of deceased persons.

DO YOU HAVE TO FILE A RETURN?

Yes, if you're single and your gross income is over
- $2,700;
- $4,000 if you're 65 or over, or blind;
- $5,100 if you're 65 or over and blind.

Yes, if you're married and your combined gross income is over
- $4,000;
- $5,100 if one of you is 65 or over, or blind;
- $6,000 if you're both 65 or over, or both blind;
- $6,000 if one of you is 65 or over, and the other is blind;
- $6,800 if you're both 65 or over, and one is blind; or you're both blind and one is 65 or over;
- $7,600 if you're both 65 or over and blind.

Yes, if your income was less than the amounts listed above and:
- You want a refund of tax already paid or withheld by your employer, or
- You are entitled to one of the credits listed on lines 37 — 40 on the back of Form M-1.

Your Gross Income

Add together all income you received in 1981 in the form of money, property, and services except:

- social security or railroad retirement benefits;
- unemployment compensation;
- disability benefits;
- the amount of pension or military pay you're allowed to subtract according to the instructions on page 5;
- other kinds of income listed in the instructions for line 5 on pages 5 and 6; and
- any other type of income which the law says cannot be taxed.

Do not subtract any expenses when you are determining your gross income.

Nonresidents

You must file a return if you received enough income from the following sources in Minnesota to meet the requirements listed above:

1) Wages, salaries, tips, fees, commissions, bonuses or similar earnings. (The rules for North Dakota and Wisconsin residents are described below.)
2) Rents and royalties received from land, buildings, machinery or other tangible property.
3) Gains from the sale or other disposition of land, buildings, machinery or other tangible property.
4) Gross income from a business or profession that is conducted partly or entirely in Minnesota.

You may have to file a return even if your gross income was less than the amount listed for your category. Go through the first 12 lines on the front of the form, then do lines 21 through 26 on the back. If the amount on line 12 is more than the amount on line 26, you must file a return. (For more information, call or write for Tax Bulletin 70, Nonresidents and Part-year Residents.)

If you're a North Dakota or Wisconsin resident: You do not have to file a Minnesota return, Form M-1, if the only Minnesota income you received was in the form of earnings as described in 1) above. Instead, you must file Form M-115.

However, if your employer withheld Minnesota income tax from your wages, you must file Form M-1 to get that tax refunded to you.

If you want your employer to stop withholding Minnesota tax from the income you earn in Minnesota, get Form MW-6 from the Department of Revenue and file it with your employer.

If you received enough income of the types described in 2), 3) or 4) above to meet the filing requirements, you must file a Minnesota return.

Part-year Residents

You must file a return if you received enough Minnesota income to meet the requirements listed under "Do you have to file a return?"

When you get to lines 3 and 5: Follow the instructions for nonresidents when you list income received while you were **not** a Minnesota resident; follow the instructions for Minnesota residents when you list income received while you **were** a resident. (For more information, call or write for Tax Bulletin 70, Nonresidents and Part-year Residents.)

DECLARATION OF ESTIMATED TAX

You must file a declaration of estimated tax, Form M-14, in 1982 if you:

1) meet the filing requirements listed above, and you
2) expect to receive more than $500 of income that will not have income tax withheld from it, and you
3) expect to pay tax of $100 or more on this income.

If you are a farmer you may file a declaration by January 17, 1983, and pay your estimated tax in full at that time, or you may file an income tax return by March 1, 1983, and pay the full amount of your income tax at that time. You are considered to be a farmer if at least two-thirds of your gross income is earned from farming.

WHEN TO FILE

Your return is due April 15, 1982, for calendar year 1981. If your tax year isn't the same as the calendar year, your return is due by the 15th day of the fourth month after the end of your tax year.

However, if you are a farmer, file your return by March 1, 1982 if you did not file a declaration of estimated tax by January 15, 1982, to avoid any penalty for underpayment of estimated tax.

If you need more time: If you get an extension for filing your federal return, you don't need to apply for a separate Minnesota extension. Just attach a copy of the federal extension to your return and file it by the federal deadline.

If you don't get a federal extension, you can apply for a Minnesota extension by filing Form M-522E. You must apply for the extension no later than the date your return is normally due.

If you owe a tax, pay your tax by the regular due date, if possible. Otherwise, you'll have to pay 12 percent annual interest on the tax, from the due date until you pay, even if you have an extension to file.

If you were out of the country: If you lived outside the United States for more than 90 consecutive days, you get an automatic six-month extension after you return. Just attach a letter to your return, giving the dates you were out of the country. You're still responsible for paying on time. If you don't, you'll have to pay 12 percent interest on the tax you owe.

If you're in the armed forces: You get an automatic extension if you're on active duty and your military service makes it difficult or impossible for you to file your return on time. You won't have to file — or pay your tax — until six months after you leave the service. When you file, attach a letter to your return giving the dates of your military service.

If You Need a Certified Copy of Your Return

Make an extra copy of your return and write "Please certify this copy," in the upper right corner. Attach a letter requesting that the copy be certified and sent back to you. Mail it to the Department of Revenue with your original return. Be sure to write "Certified Copy Request" on the envelope.

IF A PERSON DIES BEFORE FILING

The personal representative of the deceased person's estate must file the return. The next of kin must file if there is no personal representative.

The due date for filing the return is the same as if the deceased person had lived the entire year.

If a refund is due, fill out Form M-506 and attach it to the return. If there is no personal representative and the deceased person's estate (not counting property held jointly or in trust) is $5,000 or less, the person filing for the refund must also fill out Form M-507, attaching it and a copy of the death certificate to the return.

A joint or combined return can only be filed if the deceased person and the surviving spouse have the same tax year. List the income received by the deceased person up to the time of death and the entire year's income of the surviving spouse.

A joint or a combined return cannot be filed if the surviving spouse remarried before the end of the tax year.

If you are the surviving spouse and you are filing a joint or combined return, sign the return on behalf of the deceased person. Example: John Jones by Mary Jones, surviving spouse.

In the space at the top of the form where the deceased person's name would have been filled in, write the deceased person's name and the word "deceased."

How to fill out your form . . .

The top section of your Minnesota income tax form is for filling in personal information such as your name, address and occupation. The rest of the form — lines 1 through 20 — are for filling in the information you need to determine your refund or tax. The next part of the instructions explains how to fill in the top section of your form.

Your Name, Address, Social Security Number

If you received this instruction booklet through the mail, you'll find a preaddressed label on the cover. Peel it off and place it over the name and address area of your form. If any information on the label is wrong, draw a line through it and print the correct information above it.

If you received a second label, save it to use when you file the property tax refund return, Form M-1PR, in the property tax refund instruction booklet.

If you didn't receive a booklet with a preaddressed label on the cover, type or print your name, social security number and address in the proper spaces on your form.

If you're married, be sure your spouse's name and social security number are on your form — even if you're filing separate returns.

Fill in the name of the Minnesota city or township where you live, and check the proper box. Also fill in the name of your county.

Your Occupation Number

Turn to page 22 of this booklet. Find the job title that is the closest to your main occupation and write the number for that job in the box on your form.

If you are filing a combined return or a joint return, write the number for your spouse's job also.

Have You Changed Your Name or Address?

If you've changed your name, address or marital status since you sent in your 1980 return, fill in the box beneath Occupation Number. Be sure to list the date of change. (For more information, call or write for Tax Bulletin 60, Changes in Your Marital Status.)

Your Filing Method

Your filing method depends on whether you are married or single at the end of your tax year.

You are single if you are: unmarried, divorced, widowed or legally separated at the end of your tax year. You are also considered to be single if you are married and do not live with your spouse, unless your spouse is only temporarily away from home.

Single Persons

If you are single, you must file a separate return. Write or type your figures in column B on your form.

Married Couples

If you are married, check box number 7 at the top of your form.

There are three methods married couples can use to file their returns. They are: filing a combined return, a joint return or separate returns.

While you pay less tax in most cases by filing a joint federal return, **you pay less Minnesota tax in most cases by filing combined or separate returns**.

Combined Return. Filing a combined return means that you both use the same form. The wife lists her income in column A and the husband lists his income in column B. You each determine the tax on your own income. If you itemize deductions on your combined return, you can add the husband's deductions and the wife's deductions together and divide them between you any way you wish.

Joint Return. Filing a joint return means that you both use the same form. However, you must add the husband's and wife's incomes together and list only the total in column B. Determine your tax based on the total of both incomes.

Separate Returns. Filing separate returns means that each of you must complete and file a separate form. List only your income on your form. Determine your deductions, your tax and your credits based on your income and expenses only.

If you are filing separate returns, the wife must write her figures in column A of her form and the husband must write his figures in column B of his form. Each of you must check box number 8 at the top of your form.

In most cases, if both you and your spouse have income, the total amount of tax you and your spouse must pay will be less if you file a combined return or separate returns instead of a joint return.

If you decide to itemize your deductions, in most cases you will pay less tax if you file a combined return instead of separate returns. If you file a combined return and you itemize your deductions, you and your spouse may divide your deductions any way you wish. Read the section titled "Deductions," starting on page 9 of this booklet. It explains how to divide the deductions between you so that you pay the least amount of tax.

If you file a combined return or a joint return and you owe a tax, both of you are responsible for paying it. If one spouse fails to pay the tax, the other spouse must pay the tax in full. If you file separate returns, only the spouse who owes tax is responsible for paying it.

Nonresidents — Part-year Residents

Check box 9, Nonresident Full Year, if:

— you're single (or married, filing separate returns) and you were a nonresident of Minnesota for all of 1981.

— you're married, filing a joint or combined return, and you and/or your spouse were nonresidents of Minnesota for all of 1981.

Check box 10, Resident Part Year, if:

— you're single (or married, filing separate returns) and you were a Minnesota resident for only part of 1981.

— you're married, filing a joint or combined return, and you and/or your spouse were Minnesota residents for only part of 1981.

State Elections Campaign Fund

You can assign $2 from taxes that have already been collected to this fund by checking one of the boxes on your form. Assigning money will not change your tax or refund.

You can assign money on your income tax form or on your property tax refund form, but not on both.

If you are married, each of you may check one box.

If you have dependents age 18 or older who are not filing their own income tax or property tax refund returns this year, each of them may check one box. If two or more dependents wish to check the same box, put the number of dependents in the box instead of a check. Each dependent who checks a box on your form must sign in the space provided.

The money in this fund goes to candidates who are running for the elective offices of the state government and for the state legislature.

Each person can assign money to one party only.

To assign money to one of the following, check the appropriate box in the section of your form titled "State Elections Campaign Fund."

Independent-Republican Party

Democratic-Farmer-Labor Party

General State Campaign Fund

To assign money to one of the following parties, write the number for that party in the appropriate space on your form:

Name	Number	Name	Number
American Party	51	Liberal	60
Anderson Coalition	52	Libertarian Party	61
Citizens' Party	53	Public Interest Independent	62
Communist Party	54	Savings Account	63
Honest Government 87	55	Socialist Party	64
Independent	56	Socialist Worker's Party	65
Independent Choice	57	Workers' Party	66
Independent Conservative	58	Workers World Party	67
Independent Political Concerns	59		

If you do not want to assign money to any party, check the box marked "No Contribution."

FIGURING YOUR REFUND OR TAX

Lines 1 through 20 on your form are for figuring the amount of refund you will receive or the amount of tax you must pay. The following instructions tell you how to fill in these lines. There is a separate instruction for each line.

Rounding Off to Whole Dollars

To make your figuring easier, you can round off the amounts on your income tax form and schedules to the nearest dollar. You can drop any amount less than 50 cents, and increase any amount that is 50 cents or more to the next higher dollar. For example, if you have $4.34, you can reduce it to $4.00. If you have $92.89, you can increase it to $93.00.

LINE 1 HOW TO DETERMINE YOUR INCOME

The first step is to determine your Minnesota income. Start with your federal adjusted gross income — the figure you listed on line 31 of your 1981 federal Form 1040, or on line 10 of your 1981 federal short Form 1040A. Fill in this amount on line 1 of your Minnesota form.

(If you did not file a federal income tax return, you will need to get a set of instructions for the federal return. Use them to figure out what your federal adjusted gross income would have been.)

If you and your spouse file a joint federal return but you are filing a combined or separate Minnesota return —

The wife must list her income, plus half of the amount of joint income, in column A.

The husband must list his income, plus half of the amount of joint income, in column B.

("Joint income" means such items as interest from a joint bank account or stocks and bonds you hold jointly.)

Compare the total amount of your federal adjusted gross income to the amount shown on the Wage and Tax Statement (W-2 form) you received from each employer. If the amounts are not the same, you must attach to your Minnesota return either:

A list showing your other sources of income, or

A copy of your federal return.

LINE 2 FEDERAL INCOME TAX REFUNDS YOU RECEIVED IN 1981

List the following kinds of federal income tax refunds on line 2:

Your 1980 federal income tax refund;

Refunds from other years that you received in 1981; and

Overpayments of 1980 federal tax that were credited to your estimated taxes for 1981.

You do not have to list your federal refund if the refund you received in 1981 was for a year when:

You did not have to file a Minnesota return;

You took the low income credit; or

Your Minnesota tax would have been the same whether or not you listed an amount on line 7 of your return.

If you were able to list only a percentage of your federal tax on line 7 of your 1980 return, you should list the same percentage of the 1980 federal refund you received in 1981.

If you are married and you filed a joint federal return but combined or separate Minnesota returns for 1980, follow these steps:

1) Add the amounts you and your spouse listed as your federal tax deductions on line 7 of your 1980 combined or separate Minnesota returns.
2) Divide your own federal tax deduction from line 7 of your 1980 Minnesota return by the total from step 1. The result is a percentage.
3) Multiply the amount of the federal income tax refund you and your spouse received in 1981 by the result from step 2. Fill in the result on line 2 of your own column or return.
4) Fill in the balance on line 2 of your spouse's column or return.

LINE 3 ADDITIONS TO YOUR FEDERAL ADJUSTED GROSS INCOME

Your federal adjusted gross income may not include all the amounts which must be included in your Minnesota income.

If you received amounts from any of the following sources, list them on line 3. If you had any of the losses or expenses shown below, list them on line 3. In the space to the left of line 3, describe the item. If you need more room, attach a separate list of the items and amounts or fill out Schedule M-1M.

Long-term Capital Gains. Federal law allows you to deduct 60% of your long-term capital gains, but Minnesota allows a 50% deduction. Therefore, if your federal adjusted gross income includes long-term capital gains, you must list the difference — 10% of the total capital gain.

Out-of-State Losses — Minnesota Residents. If you had losses from a business operated outside Minnesota or from other property located outside Minnesota, you may have to add back all or part of those losses.

If items of tax preference were included in the out-of-state loss, add back either the amount of those tax preference items or the actual loss, whichever is smaller. Tax preference items are those used to determine the minimum or the alternative minimum tax on your federal return.

Nonresidents. If you had a loss from a business, a farm or property outside Minnesota, list this amount.

If you had a loss from a business operated both inside and outside Minnesota, complete Form M-5 to find out the amount to list on line 3. Attach Form M-5 to your return.

Farm Loss. If you had a loss from a farm, you must complete Schedule M-1F to find out if any part of the loss must be listed on line 3. Attach Schedule M-1F to your return.

Moving Expenses. If you moved away from Minnesota and deducted moving expenses from your total income on your federal return, you must list this amount. (For more information, call or write for Tax Bulletin 70, Nonresidents and Part-year Residents.)

Employee Business Expenses. You will have to list employee business expenses which you subtracted on your federal return if:

You had the expenses while you were not a Minnesota resident, or

The expenses were in connection with income which is not taxed by Minnesota.

Investment Credit Recapture. If you took a subtraction for the federal investment credit on your Minnesota return for an earlier year, and if you were later required to recompute the credit because you sold or disposed of the property earlier than the time specified, list the difference between the amount you first subtracted and the recomputed amount. For more information, see IRS Publication 572.

Municipal Bond Interest — Minnesota Residents Only. If you received interest from bonds of another state or any governmental unit of another state and if the interest is exempt from federal tax, list this amount.

If you received interest from a mutual fund and the interest is from bonds of another state or any governmental unit of another state, and if the interest is exempt from federal tax, list this amount.

All-Savers Certificates. If you excluded any interest you earned on all-savers certificates on line 1e of federal Schedule B or page 2 of Form 1040A, you must now list that amount of interest on line 3.

Depreciation. If you used the new federal depreciation methods based on the 1981 federal law change for assets placed into service on or after January 1, 1981, you must list the difference between the depreciation figured by the new method and the depreciation figured by the old method.

Reimbursed Medical Expenses. You may have to list part of the reimbursement you received in 1981 for medical expenses you subtracted on your Minnesota return for an earlier year. List the difference between the total amount of the reimbursement and the amount you included on your federal return.

Estate or Trust Loss — Nonresidents. If you subtracted losses from estates, trusts, worthless securities, nonbusiness bad debts or losses from the sale of stocks or other securities on your federal return, list these amounts.

This is not a complete list of additions to your federal adjusted gross income. Federal law changes made since 1980 have resulted in other additions; for a complete listing, see Schedule M-1M.

LINE 4 TOTAL ADDITIONS

Add together the amounts you listed on lines 1, 2 and 3 and fill in the total on line 4 of your form.

LINE 5 SUBTRACTIONS FROM YOUR FEDERAL ADJUSTED GROSS INCOME

Your federal adjusted gross income may include certain kinds of income that you do not have to include in your Minnesota income.

If you had any of the following income or expenses, subtract them on line 5. In the space to the left of line 5, write a description of the item. If you need more room, attach a separate list of the items and amounts or fill out Schedule M-1M.

State Income Tax Refund. If you received a state income tax refund in 1981 and you included it on line 9 of your federal Form 1040, you can list this amount.

Pension or Retirement Pay — Minnesota Residents. If your federal adjusted gross income is under $28,000, you may be able to list all or a part of your pension or retirement pay.

If you're married and filing combined or separate returns, each of you should figure your pension subtraction separately. Follow the instructions below, using only your pension and the amount of federal adjusted gross income in your column on line 1.

If the amount on line 1 is:

$17,000 or less, list either the full amount of your pension or $11,000, whichever is less, on line 5.

between $17,000 and $28,000, follow these steps:

1) Subtract $17,000 from the amount on line 1.
2) Subtract the result from step 1 from $11,000.
3) Compare the result from step 2 with the actual amount of your pension. List the smaller amount on line 5.

Military Pay. If you're a Minnesota resident, you can list the amount of your military pay or $3,000, whichever is less, if you are stationed in Minnesota. If you were stationed outside Minnesota, you may list an additional amount of the military pay, up to $2,000.

If you are not a Minnesota resident, you can list the full amount of your military pay, whether or not you were stationed in Minnesota.

For more information, call or write for Tax Bulletin 75, Tax Guide for Military Personnel.

Interest on United States Bonds. If the amount on line 1 of your Form M-1 includes interest from United States bonds, securities, notes or other obligations issued by the United States government which is exempt from state tax, list this amount.

Federal Investment Credit. You may list the amount of federal investment credit you figured on business property purchased or acquired in 1981. Do not list any federal investment credit which is based on 1981 federal law changes. You cannot include an investment credit you carried over from a previous year.

Unemployment Compensation. If you listed an amount on line 9b of your federal Form 1040A or line 19b of Form 1040, you can list that amount.

Losses in Minnesota. If you are a nonresident of Minnesota and you suffered a loss on property in Minnesota and you did not include this loss in your 1981 federal adjusted gross income because you used that loss to offset gains you had in another state, you may now list that loss.

If you are a Minnesota resident and you are carrying such a loss forward from an earlier year, write the Department of Revenue to find out how to list that loss.

Earnings Outside Minnesota Received by Nonresidents and Part-year Residents. If you were a nonresident of Minnesota for any part of the year, you may list amounts received for work you did outside Minnesota while a nonresident. **You cannot list income you earned for work done outside Min-**

nesota while you were a Minnesota resident.

You can also list amounts received while you were a nonresident from the following sources:

- Pension or retirement income (including lump-sum distributions).
- Interest and dividends.
- Allowances and reimbursements for expenses that you had in connection with your employment — you can list only the amount over your actual expenses.
- Gains or income from stocks, bonds or other securities.
- Income or gains from stocks or other securities that you received as a beneficiary of an estate or trust.
- Gains from the sale or other disposition of property located outside Minnesota.
- Income from property, a business or a farm located outside Minnesota.

If you received income from a business which is located both in and outside Minnesota, you must complete Form M-5 to determine the amount to list on line 5. Attach Form M-5 to your return.

Individual Housing Account. If you are a Minnesota resident who established a qualified individual housing account, you may list the amount of your payment to the account or $1,500, whichever is less. You can also list interest earned on the account if you included it in line 1 of your Form M-1.

Severance Pay. If you received severance pay for lost future wages in a contract settlement with a firm or plant that went out of business, list this amount. When you get to line 11, follow the instructions for figuring the tax on severance pay.

Federal Jobs or WIN Credit. If you were able to deduct only a portion of your wage or salary expense on federal Form 1040 because you claimed the Targeted Jobs or Work Incentive Credits, you may list the remaining expenses on line 5.

Transfer of Property Because of Divorce. If you listed an amount for a gain due to a divorce settlement on your federal return, you may list this amount.

This is not a complete list of subtractions from your federal adjusted gross income. Federal law changes made since 1980 have resulted in other subtractions; for a complete listing, see Schedule M-1M.

LINE 6 YOUR MINNESOTA GROSS INCOME

Subtract the amount you listed on line 5 from the amount you listed on line 4. Fill in the result on line 6. This amount is your Minnesota gross income.

LINE 7 DEDUCTION FOR FEDERAL INCOME TAX

You may be able to deduct all or part of the federal income tax liability you figured on federal Form 1040 or 1040A. To determine how much is deductible, fill out Schedule M-1B. (If you are self-employed or made federal tax payments in 1981 for a year before 1980, you will have to fill out Schedule M-1C instead of Schedule M-1B. Call or write for Schedule M-1C and instructions, if needed.) Attach Schedule M-1B (or M-1C) to your Minnesota return.

Do not fill in the amount of federal income tax withheld as shown on your W-2 form(s). A new law changed the method for figuring your federal tax deduction, so be sure to read this section carefully.

Instructions for Schedule M-1B

To figure the amount of federal tax you are allowed to deduct, follow the instructions for your own filing status below.

If You Are Single

Lines 1-6. Fill in the appropriate amounts from your 1981 federal return (Form 1040 or 1040A).

Lines 7 and 8. Fill in your federal adjusted gross income from line 1 of your Form M-1 on both lines 7 and 8.

Line 9. Fill in 100%.

Line 10. Fill in the same amount you listed on line 6.

If you did not list any subtractions (except your state refund) on line 5 of Form M-1, skip lines 11-13. Fill in on line 14 the amount from line 10 of Schedule M-1B.

Line 11. If you subtracted amounts other than your state refund on line 5 of your Form M-1, you may not be able to deduct the full amount of your federal tax from line 10. Use the worksheet at the bottom of page 8 to determine how much to list on line 11.

Lines 12-14. Follow the instructions on Schedule M-1B to fill in lines 12-14.

If you made no payments of 1980 federal tax in 1981, stop here. You do not have to fill in the rest of Schedule M-1B. Fill in the amount from line 14 on line 7 of your Form M-1.

Line 15. Fill in the total amount of 1980 federal tax payments you made in 1981. Include the following:

- the balance due on line 66 of your 1980 federal Form 1040 or line 17 of your 1980 Form 1040A;
- payments of 1980 federal estimated tax paid in 1981;
- additional 1980 federal tax you paid in 1981 based on a federal audit or amended return;
- payment of federal tax made in 1981 when you filed for an extension of time to file your 1980 federal return; or
- federal tax paid in 1981 by using your federal gas tax credit from your 1980 federal return.

Lines 16 and 17. Divide the amount on line 15 by 6 and list the result.

If you did not list any subtractions (except your state refund) on line 5 of your 1980 Form M-1, skip lines 18-21. Fill in on line 22 the amount from line 17 of Schedule M-1B.

Line 18. If you subtracted amounts other than your state refund on line 5 of your 1980 Form M-1, fill in your federal adjusted gross income from line 31 of your 1980 federal Form 1040 or line 11 of your 1980 Form 1040A.

Line 19. Use the worksheet at the bottom of page 8 to determine how much to list on line 19.

Lines 20-23. Follow the instructions on Schedule M-1B to fill in lines 20-23.

If You Are Married, Filing a Combined Form M-1

If you filed a joint 1981 federal return, follow these instructions for lines 1-10:

Lines 1-6. Fill in the appropriate amounts from your joint 1981 federal return (Form 1040 or 1040A).

Line 7. Fill in the amounts from line 1 of your combined Form M-1.

Lines 8-10. Follow the instructions on Schedule M-1B to fill in lines 8-10, columns A and B.

If you filed separate 1981 federal returns, you will have to fill out two Schedules M-1B. Follow these instructions for lines 1-10:

Lines 1-6. Fill in the appropriate amounts from your separate federal return (Form 1040 or 1040A) on one Schedule M-1B. Fill in the appropriate amounts from your spouse's separate federal return on another Schedule M-1B.

Lines 7 and 8. Fill in the amount from line 1, column A of Form M-1 on lines 7 and 8, column A of the wife's schedule. Fill in the amount from line 1, column B of Form M-1 on lines 7 and 8, column B of the husband's schedule.

Line 9. Fill in 100% on each spouse's schedule.

Line 10. Fill in the amount from line 6 of the husband's schedule again on line 10. Fill in the amount from line 6 of the wife's schedule again on line 10.

If neither you nor your spouse listed any subtractions (except your state refund) on line 5 of your Form M-1, skip lines 11-13. Fill in on line 14 the amounts from line 10 of Schedule M-1B.

Line 11. If you or your spouse subtracted amounts other than your state refund on line 5 of your Form M-1, you may not be able to deduct the full amount of your federal tax from line 10. Use the worksheet at the bottom of page 8 to determine how much to list on line 11. Follow the steps on the worksheet separately for each spouse.

Lines 12-14. Follow the instructions on Schedule M-1B to fill in lines 12-14.

If neither you nor your spouse made any payments of 1980 federal tax in 1981, stop here. You do not have to fill in the rest of Schedule M-1B. Fill in the amounts from line 14 on line 7 of Form M-1. If you filled out separate Schedules M-1B because you filed separate federal returns, fill in the amount from the wife's schedule on line 7, column A and the amount from the husband's schedule on line 7, column B. Attach both schedules to your Form M-1.

You must fill in the rest of Schedule M-1B if you or your spouse made any of the following 1980 federal tax payments in 1981:

- the balance due on line 66 of your 1980 federal Form 1040 or line 17 of your 1980 Form 1040A;
- payments of 1980 federal estimated tax paid in 1981;
- additional 1980 federal tax you paid in 1981 based on a federal audit or amended return;
- payment of federal tax made in 1981 when you filed for an extension of time to file your 1980 federal return; or
- federal tax paid in 1981 by using your federal gas tax credit from your 1980 federal return.

If you filed a joint 1980 federal return, follow these instructions for lines 15-17:

Line 15. Fill in the total of the types of payments listed above.

Line 16. Divide the amount on line 15 by 6 and list the result.

Line 17. You may split the amount on line 16 between you in whatever proportions you wish. It is usually better to list the larger portion in the column for the spouse who has the most income on line 6 of Form M-1.

If you filed separate 1980 federal returns, you will have to fill in lines 15-17 on two Schedules M-1B. Follow these instructions for lines 15-17:

Line 15. Fill in the husband's 1980 federal tax payments on line 15 of his separate schedule. Fill in the wife's 1980 federal tax payments on line 15 of her separate schedule.

Lines 16 and 17. Divide the amounts on line 15 by 6 and list the results on lines 16 and 17 of your separate schedules.

If neither you nor your spouse listed any subtractions (except your state refund) on line 5 of your 1980 Form M-1, skip lines 18-21. Fill in on line 22 the amounts from line 17 of Schedule M-1B.

If you or your spouse subtracted amounts other than your state refund on line 5 of your 1980 Form M-1, fill in lines 18-23.

If you filed a joint 1980 federal return, follow these instructions for lines 18-23:

Line 18. Fill in your total federal adjusted gross income from line 31 of your joint 1980 federal Form 1040 or line 11 of your joint 1980 Form 1040A.

Line 19. Use the worksheet at the bottom of page 8 to determine how much to list on line 19. Use the total amounts for both spouses from your combined, joint or separate 1980 Form M-1.

Lines 20-23. Follow the instructions on Schedule M-1B to fill in lines 20-23, columns A and B.

If you filed separate 1980 federal returns, follow these instructions for lines 18-23:

Line 18. Fill in the husband's federal adjusted gross income from line 31 of his 1980 federal Form 1040 or line 11 of his 1980 Form 1040A, on line 18 of his separate Schedule M-1B. Fill in the wife's federal adjusted gross income on line 18 of her separate Schedule M-1B.

Line 19. Use the worksheet at the bottom of page 8 to determine how much to list on line 19 of your separate schedules. Follow the steps on the worksheet separately for each spouse.

Lines 20-23. Follow the instructions on Schedule M-1B to fill in the appropriate column on each spouse's separate

schedule.

Then fill in the amount from line 23 of the wife's schedule on line 7, column A of your Form M-1. Also fill in the amount from line 23 of the husband's schedule on line 7, column B of your Form M-1.

If You Are Married, Filing a Joint Form M-1

Lines 1-6. Fill in the appropriate amounts from your joint 1981 federal return (Form 1040 or 1040A). If you filed separate federal returns, add the amounts from both of your federal returns together and list the totals on lines 1-6.

Lines 7 and 8. Fill in the total federal adjusted gross income for both spouses from line 1 of your Form M-1 on both lines 7 and 8 in column B.

Line 9. Fill in 100% in column B.

Line 10. Fill in the same amount you listed on line 6 of Schedule M-1B.

If you did not list any subtractions (except your state refund) on line 5 of Form M-1, skip lines 11-13. Fill in on line 14 the amount from line 10 of Schedule M-1B.

Line 11. If you subtracted amounts other than your state refund on line 5 of your joint Form M-1, you may not be able to deduct the full amount of your federal tax on line 10. Use the worksheet at the bottom of page 8 to determine how much to list on line 11.

Lines 12-14. Follow the instructions on Schedule M-1B to fill in lines 12-14, column B.

If neither you nor your spouse made any payments of 1980 federal tax in 1981, stop here. You do not have to fill in the rest of Schedule M-1B. Fill in the amount from line 14, column B on line 7, column B of your Form M-1.

Line 15. Fill in the amount of 1980 federal tax payments you and your spouse made in 1981. Include the following:

- the balance due on line 66 of your 1980 joint or separate Form 1040 or line 17 of your 1980 joint or separate Form 1040A;
- payments of 1980 federal estimated tax paid in 1981;
- additional 1980 federal tax you or your spouse paid in 1981 based on a federal audit or amended return;
- payment of federal tax made in 1981 when you or your spouse filed for an extension of time to file your 1980 federal return; or
- federal tax paid in 1981 by using your federal gas tax credit from your 1980 joint or separate federal returns.

Lines 16 and 17. Divide the amount on line 15 by 6 and list the result on lines 16 and 17 in column B.

If neither you nor your spouse listed any subtractions

WORKSHEET FOR LINE 11

Step 1. Add together the amounts you listed on line 5 of your 1981 Form M-1 for:

Pensions . . . . . _____
Military pay . . . . . _____
U.S. bond interest . . . . _____
Unemployment compensation _____
Income from outside Minnesota received while not a Minnesota resident . . . . _____
Any other income which the federal government taxes but Minnesota does not . _____
Total from step 1 . . . . . _____

Step 2. Add together the amounts you listed on line 3 of your 1981 Form M-1 for:

Property, business, estate or trust losses (except a business casualty loss) . . _____
Expenses you were allowed to subtract on your federal return but not on your Minnesota return. . . . _____
Capital gains deductions not allowed on your Minnesota return . . . . _____
Total from step 2 . . . . . _____

Compare the two totals.

If the total from step 2 is larger, skip lines 11-13. Fill in on line 14 the full amount of 1981 federal tax from line 10.

If the total from step 2 is smaller, subtract it from the total from step 1. Fill in the remainder on line 11.

WORKSHEET FOR LINE 19

Step 1. Add together the amounts you listed on line 5 of your 1980 Form M-1 for:

Pensions . . . . . _____
Military pay . . . . . _____
U.S. bond interest . . . . _____
Unemployment compensation _____
Income from outside Minnesota received while not a Minnesota resident . . . . _____
Any other income which the federal government taxes but Minnesota does not . _____
Total from step 1 . . . . . _____

Step 2. Add together the amounts you listed on line 3 of your 1980 Form M-1 for:

Property, business, estate or trust losses (except a business casualty loss) . . _____
Expenses you were allowed to subtract on your federal return but not on your Minnesota return . . . . _____
Capital gains deductions not allowed on your Minnesota return . . . . _____
Total from step 2 . . . . . _____

Compare the two totals.

If the total from step 2 is larger, skip lines 19-21. Fill in on line 22 the full amount of 1980 federal tax from line 17.

If the total from step 2 is smaller, subtract it from the total from step 1. Fill in the remainder on line 19.

(except your state refund) on line 5 of your 1980 Form M-1, skip lines 18-21. Fill in on line 22 the amount from line 17 of Schedule M-1B.

Line 18. If you subtracted amounts other than your state refund on line 5 of your 1980 Form M-1, fill in your total federal adjusted gross income for both spouses from line 31 of your 1980 federal Form 1040 or line 11 of your 1980 Form 1040A.

Line 19. Use the worksheet at the bottom of page 8 to determine how much to list on line 19.

Lines 20-23. Follow the instructions on Schedule M-1B to fill in lines 20-23, column B.

If You Are Married, Filing Separate Forms M-1

If you filed separate 1981 and 1980 federal returns, follow the instructions under "If you are single" (page 6), using the amounts from your own federal and Minnesota returns. Each of you must fill in your own Schedule M-1B. The wife should use column A of her schedule instead of column B.

If you filed joint 1981 and 1980 federal returns, follow the instructions under "If you are married, filing a combined Form M-1" (page 7).

Take the amount from line 23, column A and fill it in on line 7 of the wife's Form M-1. Take the amount from line 23, column B and fill it in on line 7 of the husband's Form M-1.

Attach a copy of Schedule M-1B to your Form M-1 and a copy to your spouse's Form M-1.

If you filed a joint 1981 federal return but separate 1980 federal returns, follow the instructions for lines 1-10 under "If you are married, filing a combined Form M-1" (page 7) and the instructions for lines 11-23 under "If you are single" (page 6).

The amounts on lines 1-10 will be the same on your schedule and your spouse's schedule. Lines 11-23 will be different.

LINE 8 YOUR MINNESOTA ADJUSTED GROSS INCOME

Subtract the amount on line 7 from the amount on line 6. Fill in the result on line 8. This is your Minnesota adjusted gross income.

LINE 9 DEDUCTIONS

The next step is to reduce your Minnesota adjusted gross income by the amount of your deductions. Deductions help offset the cost of certain expenses you had during the year.

There are two ways of taking deductions. You may either:

1) **Take a standard deduction**. The amount you're allowed to deduct depends on the amount of your income. To determine your standard deduction, follow the directions in the section titled "Standard Deduction." Or
2) **Itemize deductions**. You can list certain expenses you paid or had withheld from your wages, and you can subtract all or a part of those expenses. To determine the amount of your itemized deductions, follow the directions given in the section titled "Itemized Deductions." You must list your expenses on the itemized deductions form, Schedule A.

You will pay less tax by choosing the way which gives you the higher amount of deductions to list on line 9.

If you paid a large amount of the types of expenses described under "Itemized Deductions," below, you will probably pay less tax if you itemize deductions than if you take the standard deduction.

You can itemize your deductions on your Minnesota return even if you have taken the standard deduction on your federal return.

If you are married, both spouses must use the same method of taking deductions. If one spouse itemizes deductions, the other spouse also must itemize deductions. If one spouse takes the standard deduction, the other must also take the standard deduction. This rule applies even if you file separate returns.

STANDARD DEDUCTION

If your Minnesota adjusted gross income on line 8 is less than $22,060, multiply the amount on line 8 by ten percent (0.10). Fill in the result on line 9 of your form.

If your adjusted gross income is $22,060 or more, fill in $2,206 on line 9. (The maximum standard deduction is $2,206.)

If you are married and filing a combined return, you and your spouse should figure your standard deduction separately based on the amount you each listed on line 8. Fill in the wife's standard deduction on line 9, column A and the husband's standard deduction on line 9, column B.

If you take the standard deduction, skip the next section of the instructions and turn to the section titled "Your Minnesota Taxable Income" on page 14.

ITEMIZED DEDUCTIONS

If you are married, in most cases your total taxes will be less if you file a combined return instead of separate returns.

If you file a combined return, you may split the total amount of your deductions between you any way you wish. If you divide the dollar amount of your deductions according to the instructions below, each of your incomes will be taxed at the lowest possible rates.

1) Use as much of the amount of deductions as is necessary to reduce the higher income so that it is the same as the lower income, or as close to the lower income as possible.
2) If there is any sum left over, divide this remaining sum equally between both spouses so that the resulting incomes are as nearly equal as possible.

If one spouse takes all the itemized deductions, the other spouse must write "None" on line 9.

If you file separate returns, you must separate your expenses and list your own itemized deductions on your separate Schedule A. Those expenses paid by the wife from her funds must be deducted on her return; those expenses

paid by the husband from his funds must be deducted on his return.

If you and your spouse paid any joint or family expenses from joint funds, such as from a joint checking account, you can divide the joint expenses and list them on your separate Schedules A in any way you wish.

Each of you should add the expenses you listed on your own itemized deductions schedule, filling in the total on line 38. Also fill in the total on line 9 of your separate income tax returns.

Limit on Deductions — Nonresidents and Part-year Residents. If you received income from sources outside Minnesota while you were not a resident, you may not be able to deduct the full amount of your expenses.

If you paid taxes to the state of Minnesota or to a local unit of government in Minnesota such as a city, county or school district and if the taxes are the kind you can deduct, you can deduct the full amount of those taxes, regardless of the total income you earned from sources outside of Minnesota.

Follow the instructions below to determine how much of your other expenses can be deducted.

Nonresidents

1) Add together your Minnesota gross income from line 6 and the total of the amounts you included on line 5 for nonresident subtractions.

2) Add together the amounts you included on line 3 for property, business, estate or trust losses from sources outside Minnesota, and subtract the total from the result you got in step 1.

   Compare the result from step 2 with your Minnesota gross income (line 6). If the result from step 2 is less than or equal to your Minnesota gross income, stop here. You may deduct the full amount of your expenses. If the result from step 2 is greater than your Minnesota gross income, go on to step 3.

3) Divide your Minnesota gross income by the result from step 2. The answer is the percentage of your expenses that you may deduct.

4) Multiply each expense by the percentage from step 3, and fill in the results on your itemized deductions form.

Part-year Residents

First, separate your expenses into two groups: those you had while you were a Minnesota resident, and those you had while you were not a resident. You may deduct all of the expenses you had while you were a resident.

Whether you can deduct any of the expenses you had while you were not a resident depends on the amount of income from Minnesota sources that you received while not a resident.

If you had no Minnesota income while you were not a resident, you cannot deduct any of the expenses you had during that time.

If you had Minnesota income while you were not a resident:

1) Divide the Minnesota income you received while you were not a resident by the total amount of all the income you received while not a resident. The answer is the percentage of your nonresident expenses that you can deduct.

2) Multiply each nonresident expense by the percentage from step 1, and fill in the results on your itemized deductions form.

Medical and Dental Expenses

You can deduct the full amount of certain medical and dental expenses you paid for yourself, your spouse and your dependents.

List the amounts you paid in the Medical and Dental Expenses section of your itemized deductions form. Do not include amounts paid back to you, or paid to anyone else, by hospital, health or accident insurance.

Most of the kinds of expenses you can deduct are the same as those you can deduct on your federal return, but some are not the same. Read the list below to determine what kinds of medical and dental expenses you can and cannot deduct.

You Can Deduct Payments for:

Medicare insurance deducted from the social security checks you receive.

Medical care or hospitalization insurance costs. You can deduct the full amount you paid or had withheld from your wages for medical care insurance even if you had no medical expenses.

Medicines, drugs, birth control pills, vaccines and vitamins your doctor told you to take.

Hospitals, medical doctors, osteopaths, dentists, podiatrists, physiotherapists, psychiatrists, psychologists, eye doctors or others who examine eyes, chiropractors and nurses. If you pay someone to provide nursing care who is also paid to do housework, you can deduct only the cost of the nursing care.

Institutions to provide care and treatment of the chemically dependent, mentally ill, mentally retarded or physically handicapped. If you provide support to a mentally ill, mentally retarded or physically handicapped person who is being cared for in a state institution, you need not include any amounts spent by the state for the care of that person in determining whether that person qualifies as your dependent.

Examinations, x-ray services, insulin treatment and whirlpool baths ordered by your doctor.

Ambulance services.

False teeth, eyeglasses, contact lenses, medical and surgical aids, arches, braces, crutches, back supports, wheelchairs, hearing aids, batteries for hearing aids, orthopedic shoes and the cost and care of guide dogs.

If you must go away from home to receive medical care prescribed by your doctor but you are not hospitalized, you can deduct the cost you paid for your lodging while you were receiving the medical care away from home.

You Cannot Deduct Costs for:

Traveling to obtain medical or dental care or any expenses you had while traveling to obtain medical or dental care.

Travel your doctor tells you to take for a rest or change.

Payments for cosmetics, toothpaste or items for personal hygiene.

Life insurance, loss-of-time insurance or the medical portion of your automobile insurance.

Funerals, burial expenses and cemetery lots.

Amounts for Medicare included in the social security (FICA) tax that your employer withheld from your pay, or that you included in your self-employment tax.

Taxes

You can deduct certain kinds of taxes you paid in 1981. You cannot deduct taxes you paid for anyone else. List the amounts you paid in the Taxes section of your itemized deductions form.

You Can Deduct:

Real estate taxes. If you received a cash refund in 1981 by filing for the Property Tax Refund, you must subtract the amount of your refund from the amount of real estate taxes you paid for your home.

State taxes on gas used in your car. Deduct either the actual amount you paid, or use the worksheet below:

1) Number of miles driven between January 1 and May 31, 1981 . . _____
2) Average number of miles per gallon _____
3) Divide line 1 by line 2. This is the gallons used for the first five months _____
4) Multiply line 3 by $.11 ($.07 for gasohol) . . . . . _____
5) Number of miles driven between June 1 and December 31, 1981 . _____
6) Divide line 5 by line 2. This is the gallons used for the last seven months . . . . . _____
7) Multiply line 6 by $.13 ($.09 for gasohol) . . . . . _____
8) Add lines 4 and 7. This is the amount you may deduct on line 10 of Schedule A . . . . _____

If you have more than one car, make a separate calculation for each car and add the results together.

If you purchased gasoline, diesel fuel, L.P. gas, and or gasohol in Minnesota from a service station near the North Dakota or Wisconsin border after May 31, 1981, you are allowed a deduction for only the amount of tax you actually paid per gallon rather than the worksheet amount.

State and local sales taxes. To determine the amount you can deduct, use the Minnesota section of the state sales tax tables in your federal income tax instruction booklet. Also, you can add the sales tax you paid on utilities, on a mobile home or on construction materials you bought to build a home. If you kept records that show you paid more sales tax than the amount shown in the table, you can deduct the actual amount you paid instead of the table amount.

Sales tax on motor vehicles. If you purchased a car or other highway vehicle, an airplane or a boat, you can deduct the sales tax you paid on it.

Minnesota motor vehicle license plates or stickers. You can deduct the full amount.

If you deduct any other tax, such as foreign taxes, import duties or FICA tax you paid for domestic help, describe the tax and list the amount.

You Cannot Deduct:

Federal income taxes that your employer withheld from your pay, or that you paid or self-employment taxes (these should have already been subtracted on line 7 of your Minnesota income tax form).

Federal social security (FICA) tax.

Federal excise taxes on cars, gas, oil, tires or personal goods.

Minnesota income taxes.

Taxes on liquor, beer, wine, cigarettes and tobacco.

Fees for marriage, driver's, hunting, fishing, boat, snowmobile, or dog licenses.

Federal and state gift taxes.

Federal and state inheritance taxes. If you paid Minnesota inheritance taxes on income in respect of a decedent, you may be able to deduct all or a part of the estate or inheritance taxes you paid on that income. For more information, write the Department of Revenue.

Special assessments charged for sidewalks, curbs, streets, sewer and water lines, or other improvements which make your property more valuable.

Airline transportation tax.

Documentary stamp taxes, such as mortgage registration tax and state deed tax.

Federal telephone and telegraph taxes.

Interest Expense

You can deduct the interest you paid in 1981. List the amount of interest you paid in the Interest Expense section of your itemized deductions form.

You Can Deduct Interest on:

Mortgage on your home, cabin, or other real property. If you're buying your home on a contract for deed, list the interest on the line marked Contract for Deed. Also fill in the name and address of the person to whom you are making the payments.

Revolving charge accounts, if there is a finance charge on your unpaid balance and it is computed monthly.

Money you borrowed from a bank, credit union or person if you signed a personal note.

Bank credit card plan. Deduct only the finance charge or interest; do not include amounts for service charges, loan fees, membership fees or credit investigation fees.

Personal property you bought on the installment plan, such as cars, radios, televisions, furniture and appliances.

Taxes you paid late. Deduct only the interest on the taxes. If

the taxes are the kinds you can deduct, list the taxes without the interest in the section titled "Taxes" on your itemized deductions form. You are not permitted to deduct any penalties you had to pay.

You Cannot Deduct Interest on:

Direct loans made to you by an insurance company if the interest is added into the amount of your loan because you did not pay the interest during the year.

Money you borrowed to buy tax-exempt securities or single-premium life insurance.

Debts you were not legally required to pay.

Debts of anyone else you were not legally required to pay.

Contributions

You can deduct contributions to certain types of organizations. You can deduct contributions of money and of property. You cannot deduct the value of your time or services.

List your contributions in the "Contributions" section of your itemized deductions form. If you gave property, attach a sheet to your form giving a description of the property, the date you gave it and the fair market value of the property at the time you gave it.

You can deduct your contributions to organizations operated for religious, charitable, educational, scientific, literary or artistic purposes or to prevent cruelty to children or animals. For example:

Churches, temples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Fund and United Way, Community Chest, Boy Scouts, Girl Scouts, Boys Clubs of America and other similar organizations.

Nonprofit schools, hospitals and organizations whose main purpose is to find a cure for or help people who have arthritis, birth defects, cancer, heart disease, diabetes, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis or other illnesses.

Governmental agencies that will use gifts for the benefit of the general public only, such as for civil defense.

Fraternal organizations, if the contributions will be used for purposes like those described above.

Veterans' organizations, if the contributions will be used for the benefit of the general public.

Minnesota Nongame Wildlife Fund — the contributions you made on your 1980 Minnesota income tax or property tax refund return.

You can also deduct personal expenses you had while doing volunteer work for organizations like those described above if you were not reimbursed for those expenses. To deduct your expenses for the gas and oil you used to do volunteer work, use either the actual amount you paid or nine cents for each mile you traveled.

You Cannot Deduct Your Contributions to:

Relatives, friends, clergy or other persons.

Social clubs, labor unions, or chambers of commerce.

Foreign organizations, organizations operated for personal profit or organizations whose purpose is to get people to vote for new laws or changes in old laws.

Limits on Contributions. You can deduct no more than 30 percent of the amount you listed on line 6.

If you made contributions only to veterans' or fraternal organizations, you can deduct no more than 20 percent of the amount on line 6.

Nonresidents and Part-year Residents. If you made a contribution to an organization which does not conduct almost all of its activities in Minnesota, there is a limit to how much you can deduct.

To determine how much of your contribution you can deduct, follow the steps in the section titled "Limit on Deductions" on page 10.

Political Contributions

Some political contributions may be used only as a deduction; some may be used only as a credit. Other kinds of political contributions may be used either as a deduction or as a credit.

If you made both kinds of contributions, you can take a deduction on Schedule A or you can take a credit on the back of your form. You cannot do both.

Candidates for Local Public Offices and Political Parties

You may use your contribution to the candidates or political parties listed below as an itemized deduction only:

1) Candidates for local public offices in Minnesota such as mayor, city council, county board, other city and county offices or school boards.
2) Political parties numbered 51 through 67 on page 3 of this booklet.
3) A political action committee.

Candidates for Minnesota State Offices

If you made a cash contribution to a Minnesota candidate for governor, lieutenant governor, attorney general, secretary of state, state treasurer, state auditor or state legislature, you may only use your cash contribution to get a direct tax credit. Read the section titled "Political Contribution Credit" on page 16.

Other Contributions

If you gave money to the Independent-Republican party or the Democratic-Farmer-Labor party, or to a Minnesota candidate for the U.S. Senate or House of Representatives or to a candidate for election as a judge in Minnesota, you may use your contribution either as a credit or as a deduction.

If you are single or if you are married and only one spouse is filing a Minnesota return, you can deduct up to $100 of the amount you contributed. If you are married and both spouses are filing, you can divide the combined total of your political contributions between you in any amounts, but the total of that deduction can be no more than $200.

Fill in the amount of your deduction for political contributions on line 24 in the Contributions section of your itemized deductions form.

Casualty or Theft Losses

If you had property that was stolen or damaged by fire,

storm, tornado, flood, vandalism or other similar causes, you may be able to deduct part of your loss.

If you itemized deductions on your federal Form 1040, take the amount you listed on line 37 of your federal Schedule A and fill it in on line 26 of your Minnesota itemized deductions form.

If you did not itemize deductions on your federal return, follow these steps:

1) Add $100 to the amount of insurance reimbursement you received for the loss.
2) Subtract the result from step 1 from the actual cost or decrease in market value of the property, whichever is less.
3) Fill in the remainder on line 26 of your Minnesota Schedule A. Attach a sheet of paper to your return showing how you figured your loss.

You Cannot Deduct the Value of:

Trees, shrubs or other vegetation damaged or destroyed by disease such as dutch elm disease or oak wilt disease.

Property mislaid or lost.

Articles damaged or destroyed by moths or termites.

Dishes or glassware broken by handling or by a family pet.

Expenses you had to pay as a result of the casualty or theft. For example, the cost of moving to or renting temporary quarters, and the cost of temporary lighting or fuel expenses.

Miscellaneous Deductions

Fill in the following types of expenses in the Miscellaneous Deductions section of your itemized deductions form.

Education Expenses for Your Job

You Can Deduct Expenses for:

Education that helps you keep or improve skills you must have in your present job, trade, business or profession.

Education that your employer said you must have, or that the law or regulations say you must have to keep your present salary, job or professional credentials.

Traveling, meals and lodging expenses while you are away from home to obtain the type of education described above. To determine your expenses, follow the same rules used for employee business expenses in your federal income tax instruction booklet.

You Cannot Deduct Expenses for:

Education needed to meet the minimum requirements for your job, trade, business or profession. For example, you cannot deduct the cost of your college or technical education unless that education is used to keep up or improve skills in your present job, trade or business.

Education that is part of a course of study that will lead to your getting a new job, an advancement, a new trade or business or a new profession.

Grade School and High School Expenses

You can deduct up to $500 of the expenses you paid for tuition, transportation, and nonreligious textbooks for each dependent child you have in grades kindergarten through six, and up to $700 for each dependent child you have in grades seven through twelve who attend school in Minnesota, North Dakota, South Dakota, Wisconsin or Iowa.

If you have children attending a private or parochial school, you can include the amounts you spent for equipment and nonreligious instructional materials only if they are used for a subject commonly taught in the public schools.

You Can Deduct:

Tuition the school charges for private tutoring or summer school classes.

Rental fees for musical instruments, but not the purchase price if you buy instead of rent.

Expenses for required supplies for courses such as shop, home economics and art.

Expenses for required clothing for physical education classes.

Expenses for driver's education if taken for course credit.

You Cannot Deduct:

Expenses for your child to attend such extracurricular activities as sports, music, drama or speech.

Expenses you paid for your children to attend nursery schools or pre-kindergarten classes, or to attend schools after they have graduated from high school.

Expenses for your children to attend schools operated for a profit. To determine if the school is operated for a profit, you can ask the school administration.

The cost of special uniforms for choir or for school.

The cost of driving your children to school yourself.

Adoption Expenses

You can deduct up to $1,250 for certain expenses you paid in connection with adopting a child.

You can deduct attorney fees, court costs, fees you paid to adoption agencies and fees paid to obtain documents required for the adoption.

If you paid adoption expenses for a child during more than one year, you must deduct the adoption expenses in the year that you paid them. The total deduction for all years can be no more than $1,250 for each child you adopted.

You cannot deduct as an adoption expense the cost of food, clothing, lodging or medical care you provided for the child. However, you may be able to take a dependent credit for the child even before the adoption is final. You may include the cost of food, clothing, lodging and medical care you provided when determining if the child qualifies as your dependent. Read, "Credit for Your Dependents" on page 15.

If you paid for medical care for the child before the adoption was final, and if the child qualified as your dependent at that time, you can include the cost of that care as a medical expense in the Medical and Dental Expenses section of your itemized deductions form.

Other Miscellaneous Deductions

Types of Expenses You Can Deduct:

Dues to unions, professional organizations, chambers of

commerce.

Fees you paid to have someone prepare your tax return.

Fees you paid to employment agencies or others to get a job in your present occupation.

Cost of subscriptions to professional journals.

Cost of safety equipment, uniforms, supplies and tools you must have for your job. If a tool has a useful life of more than one year, divide the cost of the tool by the number of years it is expected to last. List the result as your deduction.

Cost of business entertainment.

Necessary expenses in connection with earning or collecting income that is taxed by Minnesota, if you have not deducted the expenses elsewhere on your form.

Safe deposit box rental fees.

You Cannot Deduct:

Cost of going to and from work.

Cost of entertaining friends.

Cost of funerals, burial expenses and cemetery lots.

Cost of home repairs.

Losses from the sale of your home or your home furniture, personal automobile or other personal belongings.

Penalties, fines, or similar assessments.

LINE 10 YOUR MINNESOTA TAXABLE INCOME

Subtract your standard deduction or the total of your itemized deductions on line 9 from the amount on line 8. Fill in the result on line 10. This is your Minnesota taxable income.

LINE 11 AMOUNT FROM TAX TABLE

Turn to the tax table on pages 23 and 24 of this booklet.

If the amount on line 10 of your form is less than $40,000, read down the columns in the table to find the bracket which includes your income from line 10. Fill in on line 11 the tax shown to the right of your income bracket.

If the amount on line 10 is $40,000 or more, use the worksheet at the bottom of page 24 to determine your tax. Fill in the amount of your tax on line 11.

If you listed an amount for severance pay on line 5, or if you received a lump-sum distribution for pensions, follow the instructions below to determine the tax on those items. Add the result to the amount from the tax table and fill in the total on line 11.

Tax on severance pay.

1) Divide the amount of your severance pay by 10.
2) Turn to the tax table and find the tax due on the amount you determined in step 1.
3) Multiply the amount from the tax table by 10.

Add the result from step 3 to the amount of tax for the income you listed on line 10 of your form, and list the total on line 11.

Lump-sum distribution. If you used the 10-year averaging method to determine the federal tax due, use Schedule M-1LS to figure the amount of Minnesota tax to include on line 11.

LINE 12 COMBINED RETURN

If you are married and filing a combined return, add together the tax amounts in columns A and B on line 11. Fill in the total on line 12. This is your combined tax.

DETERMINING YOUR CREDITS

The next step is to determine whether you are eligible to take any credits.

A credit is something you subtract from your tax in order to reduce the amount you have to pay. A credit is like a deduction, except that you subtract a deduction from your income, and you subtract a credit from your tax.

There are two types of credits.

Credits before tax. You must subtract these credits from the tax you put on line 12 in order to determine the amount of your 1981 income tax. Credits before tax only reduce or eliminate your tax. If the total of your credits before tax is greater than the amount of your tax, you cannot get a refund of any amount left over.

Credits after tax. You subtract this type of credit after you have determined your 1981 income tax. You can get a refund of any amount that is left over.

If you are married and filing separate returns, you can divide the credits for yourself and your spouse any way you wish. You cannot divide the other credits.

LINE 13 CREDITS BEFORE TAX

There are six credits before tax:

Credit for yourself, your spouse and your dependents; the homemaker credit; the credit for income tax paid to other states; the political contribution credit; the residential energy credit; and the pollution control credit.

To determine which credits you are eligible to use, read the instructions below. Then turn to the back of your income tax form and fill in the section titled "Credits Before Tax." Add the amounts you list on lines 26 through 31 and fill in the total on line 32. Also fill in the total of your Credits Before Tax on line 13 on the front of your form.

Credit for You

Check the first box and any other box on line 21 on the back of the form that applies to you. On line 21, fill in the number of boxes you checked.

Credit for Your Spouse

If you are married, check the first box and any other box on line 22 on the back of the form that applies to your spouse. On line 22, fill in the number of boxes you checked.

If you file separate returns, the two of you may split the total credits for you and your spouse in any manner you wish.

Credit for Your Dependents

You may be able to list people as your dependents on your Minnesota return that you are not permitted to list on your federal return.

Here are the rules for determining whom you can list on your Minnesota return as your dependent:

A person does not have to be related to you to be your dependent.

A person is your dependent if you provide more than 50 percent of that person's support.

Providing support means giving or paying for things like food, clothing, housing, medical care and education, or paying child support.

To determine the value of housing you are providing for a person, figure what it would cost to rent similar housing. If you are paying the rent for someone, use that amount.

If you are providing support to a mentally ill, mentally retarded or physically handicapped person who is being cared for in a state institution in Minnesota, you do not have to include any amounts spent by the state for the care of that person in determining whether that person qualifies as your dependent.

Even if a person is your dependent, that person may list on his or her own return any credits he or she is entitled to.

Fill in the number of your dependents on line 23 and write their names and ages in the space below line 23.

Additional credit for blind, deaf or quadriplegic dependents: If any of the dependents you listed on line 23 are blind, deaf, or quadriplegic, you get extra credit. Put the number of dependents in each box that applies to them on line 24. For example: if you have one blind dependent, put "1" in the box marked "Blind." Or, if you have a dependent who is blind and deaf, put "1" in the box marked "Blind" and "1" in the box marked "Deaf." Add the number of additional credits for dependents and fill in the total on line 24.

Total credits for you, your spouse, and your dependents: Add the numbers on lines 21 through 24 and fill in the total on line 25.

Use the table below line 25 to determine the amount of credit. Fill in the amount of credit on line 26.

Nonresidents: You may not be entitled to the full dollar amount of the credits for yourself, your spouse, and your dependents described above. To determine how much you are entitled to, follow steps 1, 2 and 3 in the section titled "Limit on Deductions" on page 10 of this booklet. Then multiply the amount of your credits from the table by the result you got in step 3. If the amount you get is greater than $5, fill in the amount on line 26. If it is less than $5, fill in $5 on line 26.

Part-year Residents: You are entitled to the full dollar amount of the credits for yourself, your spouse and your dependents, even though you did not live in Minnesota all year.

Homemaker Credit

If you had a child age 12 or younger in 1981, and if the amount you listed on line 1 on the front of your form is $25,000 or less, you may be entitled to the $50 homemaker credit.

If you are married, you must file a joint or combined return to apply for this credit. If you are filing a combined return, the total of the amounts on line 1 can be no more than $25,000.

To be entitled to this credit, either you or your spouse must have been unemployed for the entire year in order to stay home and care for the child. If the parent who cared for the child was self-employed or worked for someone else while at home, you are not entitled to this credit.

If you are entitled to this credit, fill in $50 on line 27. No matter how many children you have, fill in $50.

Credit for Income Tax Paid to Other States

If you paid income tax to another state or to a Canadian province, you may be entitled to a credit for the tax on your Minnesota form. You are entitled to this credit only if both states tax the same income.

If you are entitled to this credit, figure your credit on Schedule M-1CR. Fill in the amount of your credit on line 28 of your return. Attach Schedule M-1CR and a copy of the return you filed with the other state or province to your return.

Minnesota Residents. You are not entitled to this credit if the taxes you paid were on income for work you performed in one of these states:

Arizona	Michigan
California	New Mexico
Indiana	Virginia
Maryland	West Virginia

However, if you worked in one of the above states, you may be entitled to a credit on the other state's return.

If you had other income (besides income for work you performed) in any state or Canadian province, you may be entitled to this credit. Some examples of other income are income from the sale of real estate and income from a farm or other business. After you pay the tax to the other state, you may take this credit on the income taxed by both states.

Nonresidents. If you are a resident of one of the above states, you may be entitled to this credit on income for work you performed in Minnesota.

If you had other income (besides income for work you performed) in Minnesota, you may be entitled to a credit on the other state's return. Some examples of other income are income from the sale of real estate and income from a farm or other business.

Part-year Residents. Follow the instructions for Minnesota residents for the income received while you were a resident. Follow the instructions for nonresidents for the income you received while you were not a resident of Minnesota. Add together the amounts you listed on lines 9 and 16 of Schedule M-1CR and fill in the total on line 28 of your income tax return.

Minnesota Residents Working in North Dakota or Wisconsin. If you are a Minnesota resident who earned wages in

North Dakota or Wisconsin, you can get a refund of the tax your employer withheld and paid to North Dakota or Wisconsin. To get your tax refund, you must file a return with the state of North Dakota or Wisconsin.

Write to the Wisconsin Department of Revenue, P.O. Box 8903, Madison, Wisconsin 53708, or to the Tax Commissioner, State Capitol, Bismarck, North Dakota 58505 for more information.

Political Contribution Credit

If you listed a political contribution on your itemized deductions Schedule A, you are not entitled to this credit.

You may be entitled to this credit if you made a cash contribution in 1981 to a candidate for: U.S. President, Vice President, Senate, or House of Representatives; for Minnesota's governor, lieutenant governor, attorney general, secretary of state, treasurer, auditor, legislature; to a candidate for election as a judge in Minnesota; or to the Independent-Republican party or the Democratic-Farmer-Labor party.

You may take this credit only if the candidate (other than a candidate for a judicial or federal office) signed an agreement with the Minnesota Ethical Practices Board to limit campaign spending. If you do not know whether the candidate signed this agreement, write the Department of Revenue.

If you are single, or if you are married and filing separate returns, you may use half of the amount of your contribution as your credit, up to $50. If your contribution was less than $100, fill in half of your contribution on line 29. If your contribution was $100 or more, fill in $50 on line 29.

If you are married and filing a combined or joint return, add together your contribution and your spouse's contribution. You may use half of the amount of your combined contribution as your credit, up to $100. If your combined contribution was less than $200, fill in half of your contribution on line 29. If your combined contribution was $200 or more, fill in $100 on line 29.

Residential Energy Credit

You may be entitled to this credit if you installed a passive or active solar or wind energy system, built an earth-sheltered home or bought biomass conversion equipment.

Renters and homeowners are entitled to this credit.

This credit is not the same as the federal energy credit; it doesn't apply to installing insulation or storm windows or doors.

To determine the amount of your credit, complete Schedule REC and fill in the amount of the credit on line 30. Attach Schedule REC to your return.

Pollution Control Credit

If you bought equipment in 1981 to prevent, control or abate air, land or water pollution, you may be entitled to this credit. To qualify, you must have installed or operated the equipment or devices in Minnesota.

If you are a feedlot operator, you may also be entitled to a credit for pollution control equipment or devices that you bought and used in the operation of an animal feedlot.

Depending on the type of equipment you installed or operated, you may need to get a certificate from the Minnesota Pollution Control Agency approving the item as pollution control equipment.

To determine the amount of your credit, complete Schedule PC, and fill in the amount of credit on line 31. Attach Schedule PC to your return.

LINE 14 YOUR 1981 INCOME TAX

To determine the actual amount of tax on your 1981 income:

First, compare the amounts on lines 12 and 13.

If the amount on line 13 is greater than the amount on line 12, stop here, because the credits you already have are enough to eliminate your tax. Write "none" on line 14 and go on to the instructions for line 15.

If the amount on line 12 is greater than the amount on line 13, you may be eligible to use the low income alternative tax.

You're eligible to use the low income alternative tax if:

- you are not someone else's dependent (read the rules for determining who is a dependent on page 15), and
- the amount on line 4 is $20,000 or less (if you are married and filing separate or combined returns, **the total of both line 4 amounts must be $20,000 or less**).

If you are eligible, go on to the section titled "Low Income Alternative Tax" below.

If you are not eligible, subtract the amount on line 13 from the amount on line 12. Fill in the result on line 14.

Low Income Alternative Tax. If you meet the eligibility requirements listed above, you have a choice of two methods for determining the tax amount to list on line 14.

- subtracting the amount on line 13 from the amount on line 12, or
- determining your low income alternative tax by filling out the worksheet on page 19.

Compare the results you get from these two methods. If the result from subtracting line 13 from line 12 is lower, fill in that amount on line 14.

If the result from the worksheet is lower, fill that amount in on line 33 on the back of your form and on line 14 on the front of your form. Also list your household income from line 6 of your worksheet in the space next to line 33.

Minimum Tax on Preference Items: If you had to list a minimum tax for preference items (or an alternative minimum tax) on lines 49a and 49b of your 1981 federal Form 1040, you must complete Schedule M-1MT. Add the amount from Schedule M-1MT to your regular or low income alternative tax. Fill in the total on line 14. Attach Schedule M-1MT to your return.

LINE 15 MINNESOTA NONGAME WILDLIFE FUND

You can donate money to help conserve and protect

Minnesota's nongame wildlife.

Your donation of $1 or more will be used to help species of wildlife that are not hunted or harvested, such as the bald eagle, loon, bluebird and pine marten.

Your donation will be deductible on next year's income tax return as a charitable contribution.

To contribute to this fund, fill in the amount you wish to contribute on line 15. Your contribution must be at least $1. Your contribution will reduce your refund or increase the amount you must pay.

LINE 16 TOTAL

Add the amounts on lines 14 and 15.

LINE 17 CREDITS AFTER TAX

There are seven credits after tax:

The credit for Minnesota income tax withheld in 1981; the property tax refund credit for renters, senior citizens and disabled persons; the credit for 1981 estimated tax payments; the exempt agricultural electricity credit; the Minnesota child and dependent care credit; the gasoline and special fuel tax credit for boat use only; and the gasoline and special fuel tax credit for other than boat use.

To determine if you can use any of these credits to reduce your tax or to get a refund, read the sections below. Then turn to the back of your form and fill in the section titled "Credits After Tax." Add the amounts you list on lines 34 through 40 and fill in the total on line 41. Also fill in the total on line 17 on the front of your form.

Minnesota Income Tax Withheld in 1981

Use line 34 to list the Minnesota income tax withheld from your wages in 1981.

If you are single, or if you are married and filing separate returns, look at the 1981 Wage and Tax Statement (W-2 form) you received from your employer, and find the amount of state income tax that was withheld from your wages. If you received more than one W-2 form for 1981, add together the amounts shown on each W-2 form. Fill in the total on line 34 on the back of your form. Be sure to attach a copy of each of your W-2 forms to your return.

If you are married and filing separate returns, you may not include any of the income tax withheld from your spouse's wages on your return.

If you are married and filing a combined or joint return, add together the amounts of state income tax that were withheld from the wages of both spouses. Fill in the total on line 34. Be sure to attach a copy of each of your W-2 forms to your return.

Do Not Include:

Minnesota income tax withheld from anyone else's wages.

Federal income tax withheld from your wages.

Income tax withheld by any other state.

FICA tax withheld.

City income tax withheld from your wages.

Minnesota income tax withheld from your wages for a year before 1981.

Balance due on your 1980 return or any amended return.

Payments of 1981 estimated tax.

Homeowner and Renter Property Tax Refund

Many Minnesota homeowners and renters are entitled to the Property Tax Refund.

If you are a renter, if you are disabled, or if you are age 65 or over, you may either use your refund as a credit on your income tax return or receive a direct refund.

If you are a homeowner under age 65 and you are not disabled, you are not permitted to use your property tax refund as a credit on your income tax return. Instead, you can only receive a direct refund.

To determine the amount of your credit or refund, read the property tax refund instruction booklet and complete Form M-1PR.

If you are a renter, a disabled person, or a homeowner age 65 or over and you wish to use your refund as a credit, take the amount you listed on line 10 or line 16 of your Form M-1PR and fill it in on line 35 on the back of your income tax form. Attach your Form M-1PR to your income tax return. Also attach the state copy of your statement of property tax payable in 1982 or the Form CRP you received from your landlord. If you wish to receive a direct refund instead of a credit, do not fill in any amount on line 35. You may file your completed Form M-1PR any time before August 31, 1982. Your refund check will be mailed to you within 60 days after you file Form M-1PR.

Payments on 1981 Estimated Tax

You are entitled to a credit if you made Minnesota estimated tax payments for 1981. To determine the amount of your credit, add together:

Your payments on 1981 Minnesota estimated tax;

Any 1980 overpayment which you had credited to your 1981 estimated tax (line 19 of your 1980 Form M-1); and

The amount you paid when you filed for an extension of time to file your 1981 return. (If you made this kind of a payment write the words, "Extension Payment," to the left of the amount on line 36.)

Fill in the total amount of Minnesota estimated tax you paid for 1981 on line 36 on the back of your form.

If you are married and you filed a joint declaration of Minnesota estimated tax for 1981 but you are filing separate Minnesota income tax returns for 1981, you may divide the total of your joint payments any way you wish.

Exempt Agricultural Electricity Credit

If you paid sales tax in 1981 on electricity you used in your farming operation, you may be entitled to the exempt agri-

cultural electricity credit.

To determine the amount of your credit, complete Schedule EAC. Fill in the amount of your credit on line 37 on the back of your form, and attach Schedule EAC to your return.

To receive your credit as a cash refund, you must file a Minnesota income tax return.

Minnesota Child and Dependent Care Credit

To be eligible for this credit, you must have figured your federal credit for child and dependent care expenses (line 40 of your 1981 Form 1040), and you must meet these income guidelines (if you are married, count the income of both spouses):

If you have one dependent, the amount on line 1 of Form M-1 must be under $23,000.

If you have two or more dependents, the amount on line 1 of Form M-1 must be under $31,000.

Also, married couples must file a combined or joint Minnesota return to be eligible.

Your credit amount. If your income is $15,000 or less, stop here. You can list the full amount of your federal credit on line 38 of your Form M-1. If your income is between $15,000 and the limits shown above, use this worksheet to figure your credit:

Income from line 1 of Form M-1	
Subtract	- $15,000
Difference	
Multiply by 5%	x 0.05
Equals	

Subtract this amount from your federal credit for child and dependent care expenses, and fill in the result on line 38 of your Form M-1.

Gasoline and Special Fuel Tax Credits

If you paid a Minnesota fuel tax in 1981 on gasoline, gasohol, L.P. gas or diesel fuel used in non-highway vehicles or engines (other than snowmobiles) or in highway vehicles that are used off the highway, you are entitled to this credit.

To determine the amount of your credit, complete Schedule GTC. Fill in the amount of your credit for boat use only on line 39 of your return. Fill in the amount of your credit for other than boat use on line 40. Attach Schedule GTC to your return.

LINE 18 YOUR 1981 REFUND

If the amount on line 17 is greater than the amount on line 16, subtract line 16 from line 17. Fill in the result on line 18. This is your 1981 refund. If the amount on line 18 is less than $1, you will not receive a refund.

If the amount on line 16 is greater than the amount on line 17, you are not entitled to a refund for 1981. Skip lines 18 and 19 and read the instructions for line 20 below.

When will I get my refund? The earlier you send in your return, the sooner you'll get your refund. You can also prevent delays by double checking for:

Documents. Have you attached your W-2s, schedules, other needed items?

Math errors. It pays to check your addition and subtraction.

Signature. Unsigned returns are sent back, and if you are filing a combined or joint return, both of you must sign.

LINE 19 ESTIMATED TAX

If you make estimated tax payments, you can use all or part of your refund as a credit on your 1982 estimated tax payment. Fill in the amount you want credited to your 1982 estimated tax on line 19. If you must pay an additional amount of estimated tax, complete Form M-14.

LINE 20 YOUR 1981 TAX

If the amount on line 16 is greater than the amount on line 17, subtract line 17 from line 16. Fill in the result on line 20. This is the amount of income tax you must pay when you file your return. (If the amount is $1 or less, you must file your return but you do not have to pay the tax.)

If you are married filing separate returns and one spouse owes a tax while the other is getting a refund, the spouse who owes the tax must pay it. You cannot use the refund one spouse gets to offset the tax owed by the other spouse.

If you mail your return, pay your tax by check or money order. Do not mail cash. Make your check or money order out to COMMISSIONER OF REVENUE. Be sure to write your social security number on your check or money order.

Underpayment of Estimated Tax. If the amount on line 20 is $50 or more and more than 30% of the amount of line 14 or if you underpaid your 1981 estimated tax for any payment period, you may owe a penalty. Complete Schedule M-429I to see if you owe a penalty or meet one of the exceptions to the penalty. Check the box below line 20 and attach Schedule M-429I to your Form M-1.

If you owe a tax on line 20, add your penalty to the amount of your tax and fill in the result on line 20.

If you have a refund on line 18, subtract your penalty from your refund and fill in the result on line 18.

SIGN YOUR RETURN

You must sign your return. An unsigned return may be returned to you for your signature. If you are married and filing a combined return or a joint return, both of you must sign. Also, list a telephone number where you can be reached during the work day.

If someone else prepared your return for you, make sure that person also signs your return. Include the name, address, telephone number and identification number of the firm or person who prepared your return.

WHERE TO FILE YOUR RETURN

Use the preaddressed envelope in the center of this booklet for mailing your return. If you did not receive an envelope, mail your return to:

Minnesota Individual Income Tax
St. Paul, Minnesota 55145

Be sure to write your return address on the envelope. Be sure to use enough postage; if you don't, your return may not be delivered to the Department of Revenue.

You may deliver your return in person to the Minnesota Department of Revenue, Centennial Office Building, 658 Cedar Street, St. Paul, Minnesota.

CHANGES IN YOUR FEDERAL RETURN

If you file an amended federal income tax return, you must send a copy of that amended federal return to the Minnesota Department of Revenue within 90 days after you filed it.

If the IRS makes an adjustment in your federal return, check to see if any of the changes affect your Minnesota return. If they do, you must file an amended Minnesota return, Form M-1X, within 90 days. Attach a copy of the report the IRS sent you to your amended return.

Include a check or money order for any tax you owe because of the changes made by the IRS.

If the changes do not affect your Minnesota return, write a letter to the Commissioner of Revenue explaining why the changes do not affect your Minnesota return. Also, attach a copy of the report you received from the IRS to your letter.

INTEREST AND PENALTIES

If you do not pay the tax you owe by the original or extended due date, a penalty equal to ten percent of your unpaid tax will be added to the amount of tax due. Besides the ten percent penalty, interest at the rate of 12 percent per year will be added both to the amount of your unpaid tax and to your penalty. If you do not file your return within 30 days of the original or extended due date, another five percent penalty will be added for each additional 30 day period, up to a maximum of 25 percent.

If you evade the tax by not filing a return or by filing a false return, an additional 50 percent penalty may be added to the tax due. There are criminal penalties for deliberately failing to file, or deliberately filing a false return.

LOW INCOME ALTERNATIVE TAX WORKSHEET

If you're eligible for the Low Income Alternative Tax, you may be able to reduce or even eliminate the amount of tax you'd otherwise have to pay.

You're eligible to use this method of figuring your tax if you are not someone else's dependent (read the rules for determining who is a dependent on page 15), and if the amount on line 4 of your Form M-1 is $20,000 or less (if you're married and filing separate or combined returns, the total of both line 4 amounts must be $20,000 or less).

If you don't meet these requirements, read the instructions for line 14 on page 16.

If you meet these requirements, fill out the worksheet below to figure your low income tax amount. Then follow the instructions for line 14 on page 16, which explain how to use this amount to reduce or eliminate your tax.

If you're married and filing separate returns, use the total of the amounts you and your spouse received when you fill in lines 1 through 5 of the worksheet. However, only one of you may use the low income alternative tax on your income tax form.

1	Federal adjusted gross income from line 1 of your Form M-1 plus any amount you listed for farm loss on line 3 of your Form M-1	1	
2	Social security payments (include amounts deducted for Medicare)	2	
3	Worker's compensation, welfare payments (include AFDC payments) and unemployment payments not included on line 1	3	
4	Veterans pension payments, railroad retirement payments (include amounts deducted for Medicare) and all other pension and annuity payments	4	
5	Nontaxable interest, dividend and interest exclusion, capital gains deductions and any other nontaxable income that you did not include in lines 1 through 4	5	
6	Total household income (add lines 1 through 5). Fill in this amount in the space next to line 33 of your Form M-1	6	
7	Total household members (yourself, spouse, and the number of dependents you listed on line 23 of your Form M-1)	7	
8	Low income alternative tax (from the tables on the next two pages) Fill in this amount on line 33 of your Form M-1	8	

LOW INCOME ALTERNATIVE TAX TABLES

If your Household Income on line 6 of your worksheet is		and the number on line 7 is					
		1	2	3	4	5	6 & over
		Your Low Income Alternative Tax is					
at least	but less than						
0	5,800	0	0	0	0	0	0
5,800	5,900	8	0	0	0	0	0
5,900	6,000	23	0	0	0	0	0
6,000	6,100	38	0	0	0	0	0
6,100	6,200	53	0	0	0	0	0
6,200	6,300	68	0	0	0	0	0
6,300	6,400	83	0	0	0	0	0
6,400	6,500	98	0	0	0	0	0
6,500	6,600	113	0	0	0	0	0
6,600	6,700	128	0	0	0	0	0
6,700	6,800	143	0	0	0	0	0
6,800	6,900	158	0	0	0	0	0
6,900	7,000	173	0	0	0	0	0
7,000	7,100	188	0	0	0	0	0
7,100	7,200	203	0	0	0	0	0
7,200	7,300	218	0	0	0	0	0
7,300	7,400	233	0	0	0	0	0
7,400	7,500	248	8	0	0	0	0
7,500	7,600	263	23	0	0	0	0
7,600	7,700	278	38	0	0	0	0
7,700	7,800	293	53	0	0	0	0
7,800	7,900	308	68	0	0	0	0
7,900	8,000	323	83	0	0	0	0
8,000	8,100	338	98	0	0	0	0
8,100	8,200	353	113	0	0	0	0
8,200	8,300	368	128	0	0	0	0
8,300	8,400	383	143	0	0	0	0
8,400	8,500	398	158	0	0	0	0
8,500	8,600	413	173	0	0	0	0
8,600	8,700	428	188	0	0	0	0
8,700	8,800	443	203	0	0	0	0
8,800	8,900	458	218	8	0	0	0
8,900	9,000	473	233	23	0	0	0
9,000	9,100	488	248	38	0	0	0
9,100	9,200	503	263	53	0	0	0
9,200	9,300	518	278	68	0	0	0
9,300	9,400	533	293	83	0	0	0
9,400	9,500	548	308	98	0	0	0
9,500	9,600	563	323	113	0	0	0
9,600	9,700	578	338	128	0	0	0
9,700	9,800	593	353	143	0	0	0
9,800	9,900	608	368	158	0	0	0

If your Household Income on line 6 of your worksheet is		and the number on line 7 is					
		1	2	3	4	5	6 & over
		Your Low Income Alternative Tax is					
at least	but less than						
9,900	10,000	623	383	173	0	0	0
10,000	10,100	638	398	188	8	0	0
10,100	10,200	653	413	203	23	0	0
10,200	10,300	668	428	218	38	0	0
10,300	10,400	683	443	233	53	0	0
10,400	10,500	698	458	248	68	0	0
10,500	10,600	713	473	263	83	8	0
10,600	10,700	728	488	278	98	23	0
10,700	10,800	743	503	293	113	38	0
10,800	10,900	758	518	308	128	53	0
10,900	11,000	773	533	323	143	68	0
11,000	11,100	788	548	338	158	83	8
11,100	11,200	803	563	353	173	98	23
11,200	11,300	818	578	368	188	113	38
11,300	11,400	833	593	383	203	128	53
11,400	11,500	848	608	398	218	143	68
11,500	11,600	863	623	413	233	158	83
11,600	11,700	878	638	428	248	173	98
11,700	11,800	893	653	443	263	188	113
11,800	11,900	908	668	458	278	203	128
11,900	12,000	923	683	473	293	218	143
12,000	12,100	938	698	488	308	233	158
12,100	12,200	953	713	503	323	248	173
12,200	12,300	968	728	518	338	263	188
12,300	12,400	983	743	533	353	278	203
12,400	12,500	998	758	548	368	293	218
12,500	12,600	1,013	773	563	383	308	233
12,600	12,700	1,028	788	578	398	323	248
12,700	12,800	1,043	803	593	413	338	263
12,800	12,900	1,058	818	608	428	353	278
12,900	13,000	1,073	833	623	443	368	293
13,000	13,100	1,088	848	638	458	383	308
13,100	13,200	1,103	863	653	473	398	323
13,200	13,300	1,118	878	668	488	413	338
13,300	13,400	1,133	893	683	503	428	353
13,400	13,500	1,148	908	698	518	443	368
13,500	13,600	1,163	923	713	533	458	383
13,600	13,700	1,178	938	728	548	473	398
13,700	13,800	1,193	953	743	563	488	413
13,800	13,900	1,208	968	758	578	503	428
13,900	14,000	1,223	983	773	593	518	443
14,000	14,100	1,238	998	788	608	533	458

LOW INCOME ALTERNATIVE TAX TABLES

If your Household Income on line 6 of your worksheet is		and the number on line 7 is					
		1	2	3	4	5	6 & over
		Your Low Income Alternative Tax is					
at least	but less than						
14,100	14,200	1,253	1,013	803	623	548	473
14,200	14,300	1,268	1,028	818	638	563	488
14,300	14,400	1,283	1,043	833	653	578	503
14,400	14,500	1,298	1,058	848	668	593	518
14,500	14,600	1,313	1,073	863	683	608	533
14,600	14,700	1,328	1,088	878	698	623	548
14,700	14,800	1,343	1,103	893	713	638	563
14,800	14,900	1,358	1,118	908	728	653	578
14,900	15,000	1,373	1,133	923	743	668	593
15,000	15,100	1,388	1,148	938	758	683	608
15,100	15,200	1,403	1,163	953	773	698	623
15,200	15,300	1,418	1,178	968	788	713	638
15,300	15,400	1,433	1,193	983	803	728	653
15,400	15,500	1,448	1,208	998	818	743	668
15,500	15,600	1,463	1,223	1,013	833	758	683
15,600	15,700	1,478	1,238	1,028	848	773	698
15,700	15,800	1,493	1,253	1,043	863	788	713
15,800	15,900	1,508	1,268	1,058	878	803	728
15,900	16,000	1,523	1,283	1,073	893	818	743
16,000	16,100	1,538	1,298	1,088	908	833	758
16,100	16,200	1,553	1,313	1,103	923	848	773
16,200	16,300	1,568	1,328	1,118	938	863	788
16,300	16,400	1,583	1,343	1,133	953	878	803
16,400	16,500	1,598	1,358	1,148	968	893	818
16,500	16,600	1,613	1,373	1,163	983	908	833
16,600	16,700	1,628	1,388	1,178	998	923	848
16,700	16,800	1,643	1,403	1,193	1,013	938	863
16,800	16,900	1,658	1,418	1,208	1,028	953	878
16,900	17,000	1,673	1,433	1,223	1,043	968	893
17,000	17,100	1,688	1,448	1,238	1,058	983	908
17,100	17,200	1,703	1,463	1,253	1,073	998	923
17,200	17,300	1,718	1,478	1,268	1,088	1,013	938
17,300	17,400	1,733	1,493	1,283	1,103	1,028	953
17,400	17,500	1,748	1,508	1,298	1,118	1,043	968
17,500	17,600	1,763	1,523	1,313	1,133	1,058	983
17,600	17,700	1,778	1,538	1,328	1,148	1,073	998
17,700	17,800	1,793	1,553	1,343	1,163	1,088	1,013
17,800	17,900	1,808	1,568	1,358	1,178	1,103	1,028
17,900	18,000	1,823	1,583	1,373	1,193	1,118	1,043
18,000	18,100	1,838	1,598	1,388	1,208	1,133	1,058
18,100	18,200	1,853	1,613	1,403	1,223	1,148	1,073
18,200	18,300	1,868	1,628	1,418	1,238	1,163	1,088

If your Household Income on line 6 of your worksheet is		and the number on line 7 is					
		1	2	3	4	5	6 & over
		Your Low Income Alternative Tax is					
at least	but less than						
18,300	18,400	1,883	1,643	1,433	1,253	1,178	1,103
18,400	18,500	1,898	1,658	1,448	1,268	1,193	1,118
18,500	18,600	1,913	1,673	1,463	1,283	1,208	1,133
18,600	18,700	1,928	1,688	1,478	1,298	1,223	1,148
18,700	18,800	1,943	1,703	1,493	1,313	1,238	1,163
18,800	18,900	1,958	1,718	1,508	1,328	1,253	1,178
18,900	19,000	1,973	1,733	1,523	1,343	1,268	1,193
19,000	19,100	1,988	1,748	1,538	1,358	1,283	1,208
19,100	19,200	2,003	1,763	1,553	1,373	1,298	1,223
19,200	19,300	2,018	1,778	1,568	1,388	1,313	1,238
19,300	19,400	2,033	1,793	1,583	1,403	1,328	1,253
19,400	19,500	2,048	1,808	1,598	1,418	1,343	1,268
19,500	19,600	2,063	1,823	1,613	1,433	1,358	1,283
19,600	19,700	2,078	1,838	1,628	1,448	1,373	1,298
19,700	19,800	2,093	1,853	1,643	1,463	1,388	1,313
19,800	19,900	2,108	1,868	1,658	1,478	1,403	1,328
19,900	20,000	2,123	1,883	1,673	1,493	1,418	1,343

If your Household Income on line 6 of your worksheet is 20,000 or more	and the number on line 7 is					
	1	2	3	4	5	6 & over
follow the steps below using the amount listed here	5,800	7,400	8,800	10,000	10,500	11,000

1. Household income (from line 6 of the worksheet) . . _____

2. Amount from table above . . . . _____

3. Subtract line 2 from line 1 . . . . _____

4. Multiply line 3 by 0.15 (15%) . . . _____
   This is your low income alternative tax. Fill in on line 8 of your worksheet.

OCCUPATION NUMBERS

Read down the list and choose the job title that is closest to your main occupation. Fill in the number listed for that job in the proper space on your form.

If you are filing a joint or combined return, each spouse should fill in an occupation number.

If you are a student or if you are temporarily disabled or unemployed, find the last job you had and fill in the number for that job on your form.

If you are retired, fill in the number 991 on your form.

If you are permanently disabled, fill in the number 992 on your form.

If your OCCUPATION is:	Your NUMBER is:
Account clerk	211
Accountant	161
Actuary	021
Administrative assistant	163
Administrator	162
Advertiser	135
Air traffic controller	192
Announcer	151
Anthropologist	054
Appraiser	193
Archeologist	055
Architect	001
Artist	141
Assembler	701
Assessor	187
Astronomer	026
Athlete, professional	968
Attorney	111
Auctioneer	255
Auditor	161
Baker	521
Band director	154
Banker	188
Barber	331
Bartender	311
Beautician	332
Biologist	043
Blacksmith	812
Boiler worker	612
Bookkeeper	212
Botanist	044
Brake operator	611
Brick layer	861
Broker	164
Bus driver	911
Butcher	523
Butler	301
Buyer	164
Cabinet maker	661
Caretaker	302
Carpenter	862
Carpet layer	291
Cashier	213
Certified public accountant	161
Chauffeur	918
Chemical worker	053
Chemist	027
Child care worker	305
Chiropractor	071
Claim adjuster	241
Clergy	121
Clerk, office	201
Clerk-typist	202
Coach	092
Collator	652
Computer operator	214
Construction worker	863
Contractor	172
Controller	181
Cook, Chef	313
Copywriter	131
Coroner	165
Cosmetologist	334
Counselor	041
Court reporter	206
Cutter	781
Delivery driver	912
Dental asst., Hygienist	072
Dental technician	072
Dentist	073
Deckhand	358
Designer	142
Detective, private	371
Dietician	074
Dining room attendant	312
Disabled, permanently	992
Dishwasher	314
Dispatcher	913
Doorkeeper	322
Drafter	002
Drill press operator	601
Economist	056
Editor	132
Electrician	821
Elevator operator	384
Engineer	003
Entertainer	963
Excavator	852
Executive	186
Factory worker	791
Farm service worker	421
Farmer, full-time	422
Farmer, part-time	423
Finance officer	183
Finisher	731
Fire fighter	372
Fisher	431
Food processor	522
Foreman, Forewoman	199
Forester	441
Foundry worker	511
Funeral director	176
Garbage collector	356
Gardener	402
Gas station attendant	914
Geologist	029
Grinder	702
Guard	373
Guide	357
Gunsmith	812
Heavy equipment operator	851
Highway maintenance worker	891
Historian	051
Home economist	093
Homemaker-Housewife	306
Hostess, Host	343
Hotel clerk	242
Housekeeper	323
Illustrator	143
Inspector	732
Installer	822
Instructor	094
Insurance adjustor	243
Insurance agent	254
Interviewer	166
Investigator	194
Investor	173
Iron worker	614
Janitor	381
Jeweler	703
Journalist	133
Judge	112
Keypunch operator	215
Kitchen helper	315
Laborer	383
Landlord	177
Landscaper	401
Launderer, dry cleaner	363
Lessor	177
Librarian	101
Lifeguard	376
Line repairer	823
Lithographer	971
Loan officer	189
Lobbyist	169
Locksmith	704
Logger	442
Machine operator	613
Machinist	603
Maid	324
Mail carrier	231
Mail clerk	236
Maintainer	892
Manager	184
Manufacturer	171
Marker	361
Mason	864
Mathematician	028
Mechanic	621
Medical assistant	355
Medical technologist	078
Messenger	232
Military (armed forces)	980
Miner	451
Model	295
Molder	512
Mortician	333
Musician	964
Nurse	075
Nurse's aid	352
Optician	711
Optometrist	077
Orderly, medical	353
Packager	921
Page	102
Painter, Paperhanger	841
Parking lot attendant	916
Performing artist	152
Personnel worker	167
Pharmacist	076
Photographer	144
Physician	077
Physicist	029
Pilot	195
Pipefitter	869
Planner	196
Plasterer, lather	842
Plater	501
Plumber	865
Police officer	374
Political scientist	058
Porter	382
Postal worker	235
Press tender	651
Principal, Asst. principal	095
Printer, duplicator	531
Producer, media	965
Producer, sport	966
Programmer	022
Projectionist	961
Psychiatrist	077
Psychologist	045
Public office, elective	031
Public relations worker	168
Purchasing agent	164
Radiographer	197
Railroad engineer	915
Railroad worker	893
Real Estate, Broker or Sales	185
Receptionist	233
Recreation worker	341
Repairer	631
Reporter	133
Researcher	023
Restorer	541
Retailer	174
Retired	991
Riveter	801
Roofer	866
Sales agent, securities	256
Sales clerk	293
Sales/Service rep	257
Sales representative	251
Sanitation worker	391
Sewer	782
Secretary	203
Servicer	632
Sheet-metal worker	802
Shipping/Receiving clerk	222
Social worker	198
Sociologist	057
Statistician	025
Steamfitter	868
Stenographer	204
Stevedore	917
Stewardess, Steward	354
Stock clerk	223
Store owner	296
Superintendent	180
Supervisor	199
Surveyor	011
Switchboard operator	951
Systems analyst	012
Tailor	783
Taxi driver	916
Teacher	091
Teacher aid	096
Technician	190
Telephone operator	234
Teller	216
Tester	733
Therapist	079
Ticket seller	253
Tile setter	860
Tool and die maker	604
Traffic manager	185
Trainer	411
Trimmer	784
Truck driver	901
Trust officer	189
Typesetter	972
Typist	205
Underwriter	160
Upholsterer	785
Usher	344
Utility worker	952
Vendor	297
Veterinarian	070
Waiter, Waitress	316
Warden	379
Warehouse worker	922
Watchmaker	712
Weather observer	020
Welder	811
Wholesaler	175
Writer	134
Zoologist	046

1981 TAX TABLE

Read down the column to find the bracket which includes your income from line 10. Fill in on line 11 of your form the tax shown to the right of your income bracket.

If your INCOME from line 10 is — at least	but less than	Your TAX is —
$ 0	$ 50	$ 0
50	100	1
100	150	2
150	200	3
200	250	4
250	300	4
300	350	5
350	400	6
400	450	7
450	500	8
500	550	8
550	600	9
600	650	10
650	700	11
700	750	12
750	800	13
800	850	14
850	900	15
900	950	17
950	1000	18
1000	1050	19
1050	1100	20
1100	1150	21
1150	1200	22
1200	1250	23
1250	1300	24
1300	1350	26
1350	1400	27
1400	1450	29
1450	1500	31
1500	1550	33
1550	1600	34
1600	1650	36
1650	1700	38
1700	1750	40
1750	1800	41
1800	1850	43
1850	1900	45
1900	1950	47
1950	2000	48
2000	2050	50
2050	2100	52
2100	2150	54
2150	2200	56
2200	2250	57
2250	2300	59
2300	2350	61
2350	2400	63
2400	2450	64
2450	2500	66
2500	2550	68
2550	2600	70
2600	2650	72
2650	2700	75
2700	2750	78
2750	2800	81
2800	2850	83
2850	2900	86
2900	2950	89
2950	3000	92
3000	3050	95
3050	3100	98
3100	3150	101
3150	3200	104
3200	3250	107
3250	3300	110
3300	3350	113
3350	3400	115
3400	3450	118
3450	3500	121
3500	3550	124
3550	3600	127
3600	3650	130
3650	3700	133
3700	3750	136
3750	3800	139
3800	3850	142
3850	3900	145
3900	3950	148
3950	4000	151
4000	4050	155
4050	4100	159
4100	4150	162
4150	4200	166

If your INCOME from line 10 is — at least	but less than	Your TAX is —
4200	4250	170
4250	4300	173
4300	4350	177
4350	4400	181
4400	4450	184
4450	4500	188
4500	4550	192
4550	4600	195
4600	4650	199
4650	4700	203
4700	4750	206
4750	4800	210
4800	4850	214
4850	4900	217
4900	4950	221
4950	5000	225
5000	5050	228
5050	5100	232
5100	5150	236
5150	5200	239
5200	5250	243
5250	5300	248
5300	5350	252
5350	5400	257
5400	5450	261
5450	5500	265
5500	5550	270
5550	5600	274
5600	5650	279
5650	5700	283
5700	5750	288
5750	5800	292
5800	5850	296
5850	5900	301
5900	5950	305
5950	6000	310
6000	6050	314
6050	6100	319
6100	6150	323
6150	6200	327
6200	6250	332
6250	6300	336
6300	6350	341
6350	6400	345
6400	6450	349
6450	6500	354
6500	6550	359
6550	6600	364
6600	6650	369
6650	6700	374
6700	6750	379
6750	6800	384
6800	6850	389
6850	6900	394
6900	6950	399
6950	7000	405
7000	7050	410
7050	7100	415
7100	7150	420
7150	7200	425
7200	7250	430
7250	7300	435
7300	7350	440
7350	7400	446
7400	7450	451
7450	7500	456
7500	7550	461
7550	7600	466
7600	7650	471
7650	7700	476
7700	7750	481
7750	7800	487
7800	7850	492
7850	7900	497
7900	7950	502
7950	8000	507
8000	8050	512
8050	8100	517
8100	8150	522
8150	8200	528
8200	8250	533
8250	8300	538
8300	8350	543
8350	8400	548

If your INCOME from line 10 is — at least	but less than	Your TAX is —
8400	8450	553
8450	8500	558
8500	8550	563
8550	8600	568
8600	8650	574
8650	8700	579
8700	8750	584
8750	8800	589
8800	8850	594
8850	8900	599
8900	8950	604
8950	9000	609
9000	9050	615
9050	9100	620
9100	9150	625
9150	9200	631
9200	9250	637
9250	9300	642
9300	9350	648
9350	9400	654
9400	9450	660
9450	9500	665
9500	9550	671
9550	9600	677
9600	9650	683
9650	9700	689
9700	9750	694
9750	9800	700
9800	9850	706
9850	9900	712
9900	9950	717
9950	10000	723
10000	10050	729
10050	10100	735
10100	10150	740
10150	10200	746
10200	10250	752
10250	10300	758
10300	10350	764
10350	10400	769
10400	10450	775
10450	10500	781
10500	10550	787
10550	10600	792
10600	10650	798
10650	10700	804
10700	10750	810
10750	10800	816
10800	10850	821
10850	10900	827
10900	10950	833
10950	11000	839
11000	11050	844
11050	11100	850
11100	11150	856
11150	11200	862
11200	11250	867
11250	11300	873
11300	11350	879
11350	11400	885
11400	11450	891
11450	11500	896
11500	11550	902
11550	11600	908
11600	11650	914
11650	11700	919
11700	11750	925
11750	11800	932
11800	11850	938
11850	11900	945
11900	11950	951
11950	12000	958
12000	12050	964
12050	12100	970
12100	12150	977
12150	12200	983
12200	12250	990
12250	12300	996
12300	12350	1 003
12350	12400	1 009
12400	12450	1 015
12450	12500	1 022
12500	12550	1 028
12550	12600	1 035

If your INCOME from line 10 is — at least	but less than	Your TAX is —
12600	12650	1,041
12650	12700	1,048
12700	12750	1,054
12750	12800	1,060
12800	12850	1,067
12850	12900	1,073
12900	12950	1,080
12950	13000	1,086
13000	13050	1,092
13050	13100	1,099
13100	13150	1,105
13150	13200	1,112
13200	13250	1,118
13250	13300	1,125
13300	13350	1,131
13350	13400	1,137
13400	13450	1,144
13450	13500	1,150
13500	13550	1,157
13550	13600	1,163
13600	13650	1,170
13650	13700	1,176
13700	13750	1,182
13750	13800	1,189
13800	13850	1,195
13850	13900	1,202
13900	13950	1,208
13950	14000	1,215
14000	14050	1,221
14050	14100	1,227
14100	14150	1,234
14150	14200	1,240
14200	14250	1,247
14250	14300	1,253
14300	14350	1,260
14350	14400	1,266
14400	14450	1,272
14450	14500	1,279
14500	14550	1,285
14550	14600	1,292
14600	14650	1,298
14650	14700	1,305
14700	14750	1,311
14750	14800	1,317
14800	14850	1,324
14850	14900	1,330
14900	14950	1,337
14950	15000	1,343
15000	15050	1,350
15050	15100	1,356
15100	15150	1,362
15150	15200	1,369
15200	15250	1,375
15250	15300	1,382
15300	15350	1,388
15350	15400	1,394
15400	15450	1,401
15450	15500	1,407
15500	15550	1,414
15550	15600	1,420
15600	15650	1,427
15650	15700	1,433
15700	15750	1,439
15750	15800	1,446
15800	15850	1,452
15850	15900	1,459
15900	15950	1,465
15950	16000	1,472
16000	16050	1,478
16050	16100	1,484
16100	16150	1,491
16150	16200	1,497
16200	16250	1,504
16250	16300	1,510
16300	16350	1,517
16350	16400	1,524
16400	16450	1,531
16450	16500	1,538
16500	16550	1,545
16550	16600	1,552
16600	16650	1,560
16650	16700	1,567
16700	16750	1,574
16750	16800	1,581

If your INCOME from line 10 is — at least	but less than	Your TAX is —
16800	16850	1,588
16850	16900	1,595
16900	16950	1,602
16950	17000	1,609
17000	17050	1,616
17050	17100	1,623
17100	17150	1,630
17150	17200	1,637
17200	17250	1,644
17250	17300	1,651
17300	17350	1,658
17350	17400	1,665
17400	17450	1,672
17450	17500	1,679
17500	17550	1,686
17550	17600	1,693
17600	17650	1,700
17650	17700	1,707
17700	17750	1,714
17750	17800	1,721
17800	17850	1,728
17850	17900	1,735
17900	17950	1,742
17950	18000	1,749
18000	18050	1,756
18050	18100	1,763
18100	18150	1,770
18150	18200	1,777
18200	18250	1,784
18250	18300	1,791
18300	18350	1,798
18350	18400	1,805
18400	18450	1,813
18450	18500	1,820
18500	18550	1,827
18550	18600	1,834
18600	18650	1,841
18650	18700	1,848
18700	18750	1,855
18750	18800	1,862
18800	18850	1,869
18850	18900	1,876
18900	18950	1,883
18950	19000	1,890
19000	19050	1,897
19050	19100	1,904
19100	19150	1,911
19150	19200	1,918
19200	19250	1,925
19250	19300	1,932
19300	19350	1,939
19350	19400	1,946
19400	19450	1,953
19450	19500	1,960
19500	19550	1,967
19550	19600	1,974
19600	19650	1,981
19650	19700	1,988
19700	19750	1,995
19750	19800	2,002
19800	19850	2,009
19850	19900	2,016
19900	19950	2,023
19950	20000	2,030
20000	20050	2,037
20050	20100	2,044
20100	20150	2,051
20150	20200	2,058
20200	20250	2,066
20250	20300	2,073
20300	20350	2,080
20350	20400	2,087
20400	20450	2,094
20450	20500	2,101
20500	20550	2,108
20550	20600	2,115
20600	20650	2,122
20650	20700	2,129
20700	20750	2,136
20750	20800	2,143
20800	20850	2,150
20850	20900	2,157
20900	20950	2,164
20950	21000	2,171

Continued on next page

1981 TAX TABLE

Read down the column to find the bracket which includes your income from line 10. Fill in on line 11 of your form the tax shown to the right of your income bracket.

If your INCOME from line 10 is — at least	but less than	Your TAX is —
21000	21050	2,178
21050	21100	2,185
21100	21150	2,192
21150	21200	2,199
21200	21250	2,206
21250	21300	2,213
21300	21350	2,220
21350	21400	2,227
21400	21450	2,234
21450	21500	2,241
21500	21550	2,248
21550	21600	2,255
21600	21650	2,262
21650	21700	2,269
21700	21750	2,276
21750	21800	2,283
21800	21850	2,290
21850	21900	2,297
21900	21950	2,304
21950	22000	2,312
22000	22050	2,319
22050	22100	2,326
22100	22150	2,333
22150	22200	2,340
22200	22250	2,347
22250	22300	2,354
22300	22350	2,361
22350	22400	2,368
22400	22450	2,375
22450	22500	2,382
22500	22550	2,389
22550	22600	2,396
22600	22650	2,403
22650	22700	2,410
22700	22750	2,417
22750	22800	2,424
22800	22850	2,431
22850	22900	2,438
22900	22950	2,445
22950	23000	2,452
23000	23050	2,459
23050	23100	2,466
23100	23150	2,473
23150	23200	2,480
23200	23250	2,487
23250	23300	2,494
23300	23350	2,501
23350	23400	2,508
23400	23450	2,515
23450	23500	2,522
23500	23550	2,529
23550	23600	2,536
23600	23650	2,543
23650	23700	2,550
23700	23750	2,557
23750	23800	2,565
23800	23850	2,572
23850	23900	2,579
23900	23950	2,586
23950	24000	2,593
24000	24050	2,600
24050	24100	2,607
24100	24150	2,614
24150	24200	2,621
24200	24250	2,628
24250	24300	2,635
24300	24350	2,642
24350	24400	2,649
24400	24450	2,656
24450	24500	2,663
24500	24550	2,670
24550	24600	2,677
24600	24650	2,684
24650	24700	2,691
24700	24750	2,698
24750	24800	2,705
24800	24850	2,712
24850	24900	2,719
24900	24950	2,726
24950	25000	2,733
25000	25050	2,740
25050	25100	2,747
25100	25150	2,754
25150	25200	2,761

If your INCOME from line 10 is — at least	but less than	Your TAX is —
25200	25250	2,768
25250	25300	2,775
25300	25350	2,782
25350	25400	2,789
25400	25450	2,796
25450	25500	2,803
25500	25550	2,810
25550	25600	2,818
25600	25650	2,825
25650	25700	2,832
25700	25750	2,839
25750	25800	2,846
25800	25850	2,853
25850	25900	2,860
25900	25950	2,867
25950	26000	2,874
26000	26050	2,881
26050	26100	2,888
26100	26150	2,896
26150	26200	2,903
26200	26250	2,911
26250	26300	2,919
26300	26350	2,926
26350	26400	2,934
26400	26450	2,941
26450	26500	2,949
26500	26550	2,956
26550	26600	2,964
26600	26650	2,971
26650	26700	2,979
26700	26750	2,986
26750	26800	2,994
26800	26850	3,001
26850	26900	3,009
26900	26950	3,016
26950	27000	3,024
27000	27050	3,031
27050	27100	3,039
27100	27150	3,047
27150	27200	3,054
27200	27250	3,062
27250	27300	3,069
27300	27350	3,077
27350	27400	3,084
27400	27450	3,092
27450	27500	3,099
27500	27550	3,107
27550	27600	3,114
27600	27650	3,122
27650	27700	3,129
27700	27750	3,137
27750	27800	3,144
27800	27850	3,152
27850	27900	3,159
27900	27950	3,167
27950	28000	3,175
28000	28050	3,182
28050	28100	3,190
28100	28150	3,197
28150	28200	3,205
28200	28250	3,212
28250	28300	3,220
28300	28350	3,227
28350	28400	3,235
28400	28450	3,242
28450	28500	3,250
28500	28550	3,257
28550	28600	3,265
28600	28650	3,272
28650	28700	3,280
28700	28750	3,287
28750	28800	3,295
28800	28850	3,303
28850	28900	3,310
28900	28950	3,318
28950	29000	3,325
29000	29050	3,333
29050	29100	3,340
29100	29150	3,348
29150	29200	3,355
29200	29250	3,363
29250	29300	3,370
29300	29350	3,378
29350	29400	3,385

If your INCOME from line 10 is — at least	but less than	Your TAX is —
29400	29450	3,393
29450	29500	3,400
29500	29550	3,408
29550	29600	3,415
29600	29650	3,423
29650	29700	3,431
29700	29750	3,438
29750	29800	3,446
29800	29850	3,453
29850	29900	3,461
29900	29950	3,468
29950	30000	3,476
30000	30050	3,483
30050	30100	3,491
30100	30150	3,498
30150	30200	3,506
30200	30250	3,513
30250	30300	3,521
30300	30350	3,528
30350	30400	3,536
30400	30450	3,543
30450	30500	3,551
30500	30550	3,559
30550	30600	3,566
30600	30650	3,574
30650	30700	3,581
30700	30750	3,589
30750	30800	3,596
30800	30850	3,604
30850	30900	3,611
30900	30950	3,619
30950	31000	3,626
31000	31050	3,634
31050	31100	3,641
31100	31150	3,649
31150	31200	3,656
31200	31250	3,664
31250	31300	3,672
31300	31350	3,679
31350	31400	3,687
31400	31450	3,694
31450	31500	3,702
31500	31550	3,709
31550	31600	3,717
31600	31650	3,724
31650	31700	3,732
31700	31750	3,739
31750	31800	3,747
31800	31850	3,754
31850	31900	3,762
31900	31950	3,769
31950	32000	3,777
32000	32050	3,784
32050	32100	3,792
32100	32150	3,800
32150	32200	3,807
32200	32250	3,815
32250	32300	3,822
32300	32350	3,830
32350	32400	3,837
32400	32450	3,845
32450	32500	3,852
32500	32550	3,860
32550	32600	3,867
32600	32650	3,875
32650	32700	3,882
32700	32750	3,890
32750	32800	3,897
32800	32850	3,905
32850	32900	3,912
32900	32950	3,920
32950	33000	3,928
33000	33050	3,935
33050	33100	3,943
33100	33150	3,950
33150	33200	3,958
33200	33250	3,965
33250	33300	3,973
33300	33350	3,980
33350	33400	3,988
33400	33450	3,995
33450	33500	4,003
33500	33550	4,010
33550	33600	4,018

If your INCOME from line 10 is — at least	but less than	Your TAX is —
33600	33650	4,025
33650	33700	4,033
33700	33750	4,040
33750	33800	4,048
33800	33850	4,056
33850	33900	4,063
33900	33950	4,071
33950	34000	4,078
34000	34050	4,086
34050	34100	4,093
34100	34150	4,101
34150	34200	4,108
34200	34250	4,116
34250	34300	4,123
34300	34350	4,131
34350	34400	4,138
34400	34450	4,146
34450	34500	4,153
34500	34550	4,161
34550	34600	4,168
34600	34650	4,176
34650	34700	4,184
34700	34750	4,191
34750	34800	4,199
34800	34850	4,206
34850	34900	4,214
34900	34950	4,221
34950	35000	4,229
35000	35050	4,236
35050	35100	4,244
35100	35150	4,251
35150	35200	4,259
35200	35250	4,266
35250	35300	4,274
35300	35350	4,281
35350	35400	4,289
35400	35450	4,296
35450	35500	4,304
35500	35550	4,312
35550	35600	4,319
35600	35650	4,327
35650	35700	4,334
35700	35750	4,342
35750	35800	4,349
35800	35850	4,357
35850	35900	4,365
35900	35950	4,373
35950	36000	4,381
36000	36050	4,389
36050	36100	4,397
36100	36150	4,405
36150	36200	4,413
36200	36250	4,422
36250	36300	4,430
36300	36350	4,438
36350	36400	4,446
36400	36450	4,454
36450	36500	4,462
36500	36550	4,470
36550	36600	4,478
36600	36650	4,486
36650	36700	4,494
36700	36750	4,502
36750	36800	4,510
36800	36850	4,518
36850	36900	4,526

If your INCOME from line 10 is — at least	but less than	Your TAX is —
36900	36950	4,534
36950	37000	4,542
37000	37050	4,550
37050	37100	4,558
37100	37150	4,566
37150	37200	4,574
37200	37250	4,582
37250	37300	4,590
37300	37350	4,598
37350	37400	4,606
37400	37450	4,614
37450	37500	4,622
37500	37550	4,630
37550	37600	4,638
37600	37650	4,646
37650	37700	4,654
37700	37750	4,662
37750	37800	4,671
37800	37850	4,679
37850	37900	4,687
37900	37950	4,695
37950	38000	4,703
38000	38050	4,711
38050	38100	4,719
38100	38150	4,727
38150	38200	4,735
38200	38250	4,743
38250	38300	4,751
38300	38350	4,759
38350	38400	4,767
38400	38450	4,775
38450	38500	4,783
38500	38550	4,791
38550	38600	4,799
38600	38650	4,807
38650	38700	4,815
38700	38750	4,823
38750	38800	4,831
38800	38850	4,839
38850	38900	4,847
38900	38950	4,855
38950	39000	4,863
39000	39050	4,871
39050	39100	4,879
39100	39150	4,887
39150	39200	4,895
39200	39250	4,903
39250	39300	4,911
39300	39350	4,920
39350	39400	4,928
39400	39450	4,936
39450	39500	4,944
39500	39550	4,952
39550	39600	4,960
39600	39650	4,968
39650	39700	4,976
39700	39750	4,984
39750	39800	4,992
39800	39850	5,000
39850	39900	5,008
39900	39950	5,016
39950	40000	5,024

$40,000 or more figure your tax below

Your income from line 10		
	×	1.004
Multiply by 1.004 and fill in result here		
	−	$40,000
Subtract		
Difference		
	×	0.16
Multiply by 16% and fill in result here		
	+	$5,002
Add		
Your tax (fill in on line 11)		

FORM M-1

MINNESOTA Income Tax Return 1981

Before you begin, read "Use of Information" in the instructions.

Please Print or Type

Your Full First Name and Initial	Last Name(s)	Your Social Security Number	Check box and fill in name of Minnesota city or township where you lived in 1981. ☐ City ☐ Township
Spouse's Full First Name and Initial		Spouse's Social Security Number	County / Occupation Number You Spouse
Present Home Address (number and street, apartment number, or rural route)			Fill in your former name, address or marital status if changed since you sent in your 1980 return:
City, Town or Post Office	State	Zip Code	Date of change

7 ☐ Check this box if you are married 8 ☐ Check this box if your spouse is filing a separate form Check only if one of these applies: 9 ☐ Nonresident Full Year 10 ☐ Resident Part Year

STATE ELECTIONS CAMPAIGN FUND — Check a box for you and a box for your spouse. Dependents 18 and older not filing their own forms may also contribute by checking a box and signing below. This will not increase your tax or reduce your refund.

	Independent-Republican	Democratic-Farmer-Labor	Minor Party	(Fill in the number from page 3 of the instructions)	General State Campaign Fund	No Contribution
You	11 ☐	14 ☐	17 ____		20 ☐	23 ☐
Spouse	12 ☐	15 ☐	18 ____		21 ☐	24 ☐
Dependents 18 or older	13 ☐	16 ☐	19 ____		22 ☐	25 ☐

Staple a copy of your W-2 form here. Place your check here—please do not staple check.

		A Wife Only	B Husband, Joint Return or Single Person
1	Federal adjusted gross income (from line 31 of your Federal Form 1040 or line 10 of your Form 1040A. If you are not filing a Federal Return, read page 4 of the instructions) 1		
2	Federal income tax refunds you received in 1981 2		
3	Additions to your federal adjusted gross income (read instructions, page 4) 3		
4	Total (add lines 1, 2 and 3) 4		
5	Subtractions from your federal adjusted gross income (read instructions, page 5) 5		
6	Minnesota gross income (subtract line 5 from line 4) 6		
7	Federal income tax deduction (law change — read instructions, page 6) 7		
8	Minnesota adjusted gross income (subtract line 7 from line 6) 8		
9	Total deductions (choose one method only and check the box) ☐ Standard deduction (to determine, read instructions, page 9) . . . . . 9 ☐ Itemized deductions (from line 38 of your Schedule A)		
10	Minnesota taxable income (subtract line 9 from line 8) 10		
11	Tax from table on pages 23 and 24 of the instructions 11		
12	Total (add the amounts in columns A and B, line 11) 12		
13	Credits before tax (from line 32 on the back of this form) 13		
14	1981 income tax (subtract line 13 from line 12. Fill in this result or the amount from line 33 on the back of this form, whichever is smaller. If 13 is greater than 12, write "None.") 14		
15	If you wish to donate $1 or more to the Minnesota Nongame Wildlife Fund, fill in the amount here. This will reduce your refund or increase the amount you must pay 15		
16	Total (add lines 14 and 15) 16		
17	Credits after tax (from line 41 on the back of this form) 17		
18	If line 17 is greater than line 16, subtract 16 from 17 and fill in **AMOUNT OF REFUND** 18		
19	If you pay estimated tax, fill in the amount of your refund from line 18 that you want credited to your 1982 Estimated Tax, if any 19 ____		
20	If line 16 is greater than line 17, subtract 17 from 16 and **PAY THIS AMOUNT** . . . . . 20 (Make your check or money order out to: Commissioner of Revenue. Put your social security number on your check.)		

Check ☐ if Schedule M-4291 is attached (read instructions, page 18) . . ____

TAXPAYER — I declare under the penalties of perjury and criminal liability for willfully making a false return, that this return is true, correct and complete to the best of my knowledge and belief, hereby confess judgment to the State of Minnesota for the amount of the tax shown due hereon, to the extent not timely paid. **PREPARER** — This return is true, correct and complete to the best of my knowledge and belief.

Sign Here Your signature ____ Spouse's signature (if joint or combined return) ____ Date ____ Telephone number ( )

Signature of preparer if not taxpayer ____ Address, City, State, Zip Code ____ Minn. I.D. or soc. sec. no. ____ Date ____ Telephone number ( )

To reduce state printing cost, if you do not need state income tax forms and instructions mailed to you next year, check box. ▶ ☐ 1

Mail to: Minn. Individual Income Tax St. Paul, Minn. 55145

FIGURE THE AMOUNT OF CREDIT FOR YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS:

21 Credit for You - Check first box and any other that applies:

☐ You ☐ Age 65 or over ☐ Blind ☐ Deaf ☐ Quadriplegic

Number of boxes checked for yourself _____

22 Credit for Spouse - Check first box and any other that applies:

☐ Spouse ☐ Age 65 or over ☐ Blind ☐ Deaf ☐ Quadriplegic

Number of boxes checked for your spouse _____

23 Credit for Dependents - Write the names and ages of your dependents below:

_____

Number of dependents _____

24 Additional credit for blind, deaf or quadriplegic dependents —

Fill in number of dependents in each box that applies

☐ Blind ☐ Deaf ☐ Quadriplegic

Number of additional credits for dependents _____

25 Total number of credits (add lines 21 through 24) . . . . . _____

Use this table to determine how much to list on line 26:

If the number on line 25 is	1	2	3	4	5	6	7	8
Fill in this amount on line 26	$66	$132	$198	$264	$330	$396	$462	$528

If the number is 9 or over, multiply that number by $66 and fill in result on line 26

CREDITS BEFORE TAX

26 Total amount of credits from the table above 26

27 Homemaker credit 27

28 Credit for income tax paid to other states (attach Schedule M-1CR) 28

29 Political contribution credit 29

30 Residential energy credit (attach Schedule REC) 30

31 Pollution control credit (attach Schedule PC) 31

32 Total **CREDITS BEFORE TAX** (add lines 26 through 31) Also fill in this amount on line 13 . . . 32

LOW INCOME ALTERNATIVE TAX

33 If the total of the amounts on line 4, columns A and B, is $20,000 or less and if you are not someone's dependent, read the instructions on page 16. Alternative tax amount (line 8 of the worksheet) 33

Also list your total household income from line 6 of the worksheet here _____

CREDITS AFTER TAX

34 Minnesota income tax withheld in 1981 34

35 Property tax refund for renters, senior citizens and disabled persons (attach Form M-1PR) Homeowners under age 65 who are not disabled cannot use their refund as a credit here . . . 35

36 Total payments on 1981 estimated tax 36

37 Exempt agricultural electricity credit (attach Schedule EAC) 37

38 Minnesota child and dependent care credit (read instructions, page 18) 38

39 Gasoline and special fuel tax credit for boat use only (attach Schedule GTC) 39

40 Gasoline and special fuel tax credit for other than boat use (attach Schedule GTC) . . . 40

41 Total **CREDITS AFTER TAX** (add lines 34 through 40) Also fill in this amount on line 17 . . . 41

Itemized Deductions
Schedule A

Last Name | Social Security Number

1981

The kinds of expenses you can deduct, and the limits on how much you can deduct for certain expenses are explained in the section entitled "Deductions" in the instruction booklet.

Medical and Dental Expenses

1 Insurance premiums you paid for medical care 1

2 Medicine and drugs 2

3 Doctors, dentists, nurses, etc. . . . 3

4 Hospitals 4

5 Other (list - include hearing aids, dentures, eyeglasses, etc.)

5

6 Total (add lines 1 through 5) Fill in here and on line 32 6

Taxes

7 Real estate . . . 7

8 Property tax refund received in 1981. . 8

9 Balance (subtract line 8 from line 7) . . 9

10 State gasoline (read page 11 of the instruction booklet) 10

11 Sales (use federal sales tax tables) . 11

12 Sales on motor vehicles. 12

13 Minnesota car license (including wheelage tax) 13

14 Other (do not include income taxes)

14

15 Total (add lines 9 through 14) Fill in here and on line 33 15

Interest Expense

Home loan

16 Mortgage 16

17 Contract for deed

Paid to

17

(name and address)

18 Credit and charge cards. 18

19 Other (list)

19

20 Total (add lines 16 through 19) Fill in here and on line 34 20

Contributions

21 Cash contributions (if you gave $3,000 or more to any one organization, fill in those contributions on line 22) . 21

22 Cash contributions totaling $3,000 or more to any one organization (list organizations and amounts)

22

23 Other than cash 23

24 Political contributions (read page 12 of the instruction booklet) . . . 24

25 Total (add lines 21 through 24) Fill in here and on line 35 25

Casualty or Theft Loss(es)

26 Casualty or theft loss(es) from line 37 of your federal Schedule A. Fill in here and on line 36. 26

Miscellaneous Deductions

27 Union dues 27

28 Tax return preparation fee 28

29 Tuition, transportation, and nonreligious textbooks for dependents . . . 29

30 Other (list)

30

31 Total (add lines 27 through 30) Fill in here and on line 37 31

Total of All Itemized Deductions

32 Medical and dental 32

33 Taxes. 33

34 Interest expense 34

35 Contributions 35

36 Casualty or theft loss(es) 36

37 Miscellaneous deductions 37

38 Total (add lines 32 through 37) Fill in total here and on line 9 of Form M-1 . 38

Schedule M-1B

Deduction for Federal Income Taxes

1981

Attach this schedule to Form M-1

Fill in this schedule if:
- the only federal income tax payments you made in 1981 were for 1980 or 1981.
- you were not self-employed in 1980 and 1981.

If you cannot use this schedule, fill out Schedule M-1C.

1	Federal income tax (from line 47 of federal Form 1040 or line 15a less line 13a of Form 1040A)	1	
2	Minimum tax (from line 49a of federal Form 1040)	2	
3	Alternative minimum tax (from line 49b of federal Form 1040)	3	
4	Tax from recomputing prior-year investment credit (from line 50 of federal Form 1040)	4	
5	Tax on IRA (from line 52 of federal Form 1040)	5	
6	Total (add the amounts on lines 1 through 5)	6	

		A Wife Only	B Husband, Joint Return or Single Person
7	Federal adjusted gross income (from line 1 of your Form M-1)	7		
8	Total federal adjusted gross income (add the amounts on line 7, columns A and B and fill in the total in both columns)	8		
9	Divide the amounts on line 7 by the amount on line 8	9	%	%
10	Multiply the amount on line 6 by the percentages on line 9	10		

If all your 1981 federal adjusted gross income is subject to Minnesota income tax, skip lines 11-13 and fill in the amounts from line 10 on line 14 below. If you subtracted part of your income on line 5 of your Form M-1, fill in lines 11-14 below.

		A Wife Only	B Husband, Joint Return or Single Person
11	Portion of amount on line 7 above, which is not subject to Minnesota income tax (read instructions)	11		
12	Divide the amounts on line 11 by the amounts on line 7	12	%	%
13	Multiply the amounts on line 10 by the percentages on line 12	13		
14	1981 federal tax deduction allowable (subtract the amounts on line 13 from the amounts on line 10)	14		

If you did not make any payments of 1980 federal income tax in 1981, stop here and fill in the amounts from line 14 on line 7 of your Form M-1. If you made a payment of 1980 federal income tax in 1981, fill in lines 15-17 below.

15	1980 federal income tax payments you made in 1981 (balance due on 1980 federal Form 1040 or 1040A, 1980 federal estimated tax payments or other payments of 1980 federal tax)	15	
16	List one-sixth (1/6) of the amount on line 15 (divide the amount on line 15 by 6)	16	

		A Wife Only	B Husband, Joint Return or Single Person
17	List the amount on line 16 in column A or B (if you are married and filed a joint 1980 federal return, split it between you in any way you wish)	17		

If all your 1980 federal adjusted gross income was subject to Minnesota income tax, skip lines 18-21 and fill in the amounts from line 17 on line 22 below. If you subtracted part of your income on line 5 of your 1980 Form M-1, fill in lines 18-23 below.

18	1980 federal adjusted gross income (from line 31 of 1980 federal Form 1040 or line 11 of Form 1040A. If you are married and filed a joint federal return, list the total income of both spouses)	18	
19	Portion of amount on line 18 above, not subject to Minnesota income tax (read instructions)	19	
20	Divide the amount on line 19 by the amount on line 18	20	%

		A Wife Only	B Husband, Joint Return or Single Person
21	Multiply the amounts on line 17 by the percentage on line 20	21		
22	Allowable deduction for 1980 federal taxes paid in 1981 (subtract the amounts on line 21 from the amounts on line 17)	22		
23	Add the amounts on lines 14 and 22 (this is your total federal tax deduction). Fill in the result on line 7 of your Form M-1.	23		

In 1979, the governor and the legislature made substantial changes to the income tax system.

Tax savings as a result of indexing and other tax law changes since 1978

Indexing is a way of adjusting the income tax system so that your tax rate does not increase unless your income rises faster than inflation. In other words, with indexing, your tax rate will not be allowed to rise if your purchasing power doesn't.

You can find your approximate tax savings as a result of indexing and other law changes by using the tables below. However, if you used the low income alternative tax, these tables do not show your tax savings.

If you are married, filing a combined return, look up the tax savings of each spouse separately. Then add the amounts to figure your total tax savings.

This table:
- reflects indexing of the tax brackets;
- reflects elimination of the 17% tax bracket; and
- assumes the same level of taxable income for 1978 and 1981.

Tax Savings — Table A

If your 1981 taxable income (from line 10 of Form M-1) was	Your tax savings as a result of tax indexing and other changes to 1978 tax law was	% of tax savings	If your 1981 taxable income (from line 10 of Form M-1) was	Your tax savings as a result of tax indexing and other changes to 1978 tax law was	% of tax savings	If your 1981 taxable income (from line 10 of Form M-1) was	Your tax savings as a result of tax indexing and other changes to 1978 tax law was	% of tax savings
$ 1,000	$ 1	5.0	$ 18,000	$ 169	8.8	$ 34,000	$ 284	6.5
2,000	5	9.1	19,000	168	8.1	35,000	294	6.5
3,000	18	15.9	20,000	168	7.6	36,000	301	6.4
4,000	30	16.2	21,000	177	7.5	37,000	300	6.2
5,000	46	16.8	22,000	186	7.4	38,000	299	6.0
6,000	62	16.5	23,000	196	7.4	39,000	299	5.8
7,000	68	14.2	24,000	205	7.3	40,000	302	5.7
8,000	81	13.7	25,000	215	7.3	41,000	312	5.7
9,000	93	13.1	26,000	224	7.2	42,000	321	5.7
10,000	106	12.7	27,000	224	6.9	43,000	330	5.7
11,000	119	12.4	28,000	228	6.7	44,000	340	5.7
12,000	127	11.6	29,000	237	6.6	45,000	349	5.6
13,000	133	10.9	30,000	247	6.6	46,000	359	5.7
14,000	144	10.5	31,000	256	6.6	47,000	368	5.6
15,000	155	10.3	32,000	266	6.6	48,000	377	5.6
16,000	167	10.2	33,000	275	6.5	49,000	387	5.6
17,000	169	9.5				50,000	396	5.6

Personal Credit Savings — Table B

This table shows the savings as a result of indexing personal and dependent credits. It also shows the results of other changes to these credits.

Look up the number of personal credits you listed on line 25 of Form M-1	1	2	3	4	5	6	7	8	If the number is 9 or over
Add this amount to your tax savings to figure your total savings with indexing and other changes to personal credits	$26	$52	$78	$104	$130	$156	$182	$208	Multiply that number by $26

(This table does not show all of the added savings if you or your spouse are age 65 or over or if you, your spouse or any of your dependents are blind, deaf or quadriplegic.)

Your Total Approximate Savings

1 Your tax savings (from Table A) . _____

2 Your spouse's tax savings (from Table A) . _____

3 Your personal credit savings (from Table B) . _____

4 Total approximate savings (add lines 1-3) . . _____

questions? write:

Minnesota Department of Revenue
Income Tax Division
St. Paul, Minnesota 55145

need forms or tax bulletins?

You can pick up most forms at banks and post offices or you can order forms, schedules, or tax bulletins 24 hours a day by calling 297-3737 in the Twin City area; elsewhere in Minnesota, call toll free 1-800-652-9041.

forms

M-1PR	Minnesota Property Tax Refund Return
M-1X	Amended Income Tax Return
M-5	Minnesota Apportionment Information
M-14	Declaration of Estimated Tax
M-115	Affidavit for North Dakota and Wisconsin Residents — Exemption from Minnesota Income Tax
M-506	Claim for Refund Due a Deceased Taxpayer
M-507	Affidavit for Collection of Income Tax or Property Tax Refund Due a Deceased Taxpayer
M-522E	Extension Application
MW-6	Affidavit for North Dakota and Wisconsin Residents Working in Minnesota

schedules

M-1C	Deduction for Federal Income Taxes
M-1CR	Credit for Taxes Paid to Another State or Province
M-1F	Farm Loss Modification
M-1LS	Special 10-Year Averaging Method
M-1M	Modifications to Federal Adjusted Gross Income
M-1MT	Computation of Minimum Tax
EAC	Exempt Agricultural Electricity Credit
GTC	Gasoline and Special Fuel Tax Credit
PC	Pollution Control Credit
REC	Residential Energy Credit
M-429I	Underpayment of Estimated Tax by Individuals

tax bulletins

50	Landlord's Guide to the CRP
51	If You Live in a Nursing Home
55	When You Buy or Sell Your Home
60	Changes in Your Marital Status
65	If You're Over 65
70	Nonresidents and Part-year Residents
75	Tax Guide for Military Personnel
81	Special Property Tax Refund

In a hurry? Check your public library — most have a book of forms and schedules called "Package XM." You can photocopy the ones you need from it.

special help available

If you are disabled, have a low income, or are a senior citizen, you can get free help with your Income and Property Tax Returns through the VITA (Volunteer Income Tax Assistance) / TCE (Tax Counseling for the Elderly) program. Watch your local newspaper for listings of the VITA / TCE locations nearest you.